

University of Mississippi

eGrove

AICPA Committees

American Institute of Certified Public
Accountants (AICPA) Historical Collection

1963

Officers, Council,. Committees and Boards, American Institute of Certified Public Accountants Foundation, State Societies of CPAs, 1963-64

American Institute of Certified Public Accountants (AICPA)

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_comm



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

AMERICAN INSTITUTE
OF
CERTIFIED PUBLIC ACCOUNTANTS

Officers

Council

Committees and Boards

American Institute of Certified
Public Accountants Foundation

State Societies of CPAs

1963-64

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Headquarters Office: 666 Fifth Avenue
New York, N. Y., 10019

Washington Office: 2000 "K" St., N. W.
Washington, D. C., 20006

- - -

<u>CONTENTS</u>	<u>Page</u>
Officers	1
Council	1
American Institute of Certified Public Accountants Foundation	9
Committee Structure for 1963-64	10
State Societies of Certified Public Accountants	46

Alphabetical List of Committees and Boards

Accounting Principles Board	13
ACME - Relations with (ad hoc)	14
Admissions	14
Annual Meeting	15
Auditing Procedure	15
Awards	16
Bankers and Other Credit Grantors (Relations with)	17
Bank Accounting and Auditing	17
Bar (Relations with)	18
Benevolent Fund (Board of Trustees of the)	18
Budget and Finance	18
By-Laws	19
Civil Aeronautics Board (Relations with)	19
Contractor Accounting and Auditing (ad hoc)	20
Editorial Advisory Board	20
Ethics (Professional)	21
Examiners (Board of)	22
Executive	22
Federal Budgeting and Accounting	23
Federal Government (Relations with)	23
Federal Home Loan Bank Board (Relations with)	24
Federal Taxation	25
Financial Analysts (Relations with)	28
Governmental Accounting (Advisory Committee to the National Committee on)	28
Income and Expenses of Accounting Firms (ad hoc)	29

Contents - Page 2

Insurance Accounting and Auditing	29
Insurance Trust	29
International Relations	30
Interstate Commerce Commission (Relations with)	30
Investments	31
Investment Companies (ad hoc)	31
Long-Range Objectives	31
Management of an Accounting Practice	32
Management Services	33
Management Services (Consulting Editors for)	33
Membership Relations	34
National Defense	35
Nominations	35
Non-Profit Organizations (Relations with)	36
Practice Review Committee	36
Professional Development Board	37
Public Accountants (Relations with)	38
REA Bulletins (Committee to Review) (ad hoc)	38
Retirement Committee	38
Securities and Exchange Commission and Stock Exchanges (Relations with)	39
Small Business	39
Standards - Committee to Promote Greater Uniformity in Legislative and Other Standards Governing the Practice of Accounting (ad hoc)	40
State Legislation	40
State Societies (Relations with)	41
Statistical Sampling	41
Trial Board	42
United States Chamber of Commerce (Delegates to the)	43
Universities (Relations with)	43
X-17A-5 - Revision of Form (ad hoc)	44

MEMBERS OF COUNCIL

OFFICERS

President--Clifford V. Heimbucher ... Farquhar & Heimbucher, 220 Bush St., San Francisco 4, Calif.

Vice President--William H. Holm ... Arthur Young & Co., 910 Pacific Bldg., Portland 4, Ore.

Vice President--J. T. Koelling ... Bonicamp, Koelling & Smith, Union Center Bldg., Wichita, Kan.

Vice President--J. Earl Pedelahore ... J. Earl Pedelahore & Co., 1136 National Bank of Commerce Bldg., New Orleans 12, La.

Vice President--William J. von Minden ... von Minden, Bruneau & Antonsen, 75 Oak St., Ridgewood, N. J.

Treasurer--Roger Wellington ... Lybrand, Ross Bros. & Montgomery, 80 Federal St., Boston 10, Mass.

Executive Director--John L. Carey ... 666 Fifth Ave., New York, N. Y. 10019

ELECTED MEMBERS

For Three Years

W. R. Blew ... Ernst & Ernst, 231 South LaSalle St., Chicago 4, Ill.

Edwin T. Boyle ... Own Account, 113 Johnson Ave., Hackensack, N. J.

Edward J. Buehler ... Patterson & Ridgway, 50 Broadway, New York 4, N. Y.

Clete F. Chizek ... Crowe, Chizek and Co., East Jefferson Blvd. at 36th St., South Bend 15, Ind.

James P. Doyle ... Doyle & Keenan, Davenport Bank Bldg., Davenport, Iowa

Thomas J. Ennis ... Touche, Ross, Bailey & Smart, 777 North First St., San Jose 12, Calif.

Claude M. Hamrick, Jr. ... Napier, Hamrick & Co., 1618 Fulton National Bank Bldg., Atlanta 3, Ga.

John H. Hanover ... Comery, Davison & Co., 500 Howard Bldg., Providence 3, R. I.

Everett M. Hawley, Jr. ... Arthur Andersen & Co., Penobscot Bldg., Detroit 26, Mich.

Leonard L. Hopkins ... Lybrand, Ross Bros. & Montgomery, 34 North High St., Columbus 15, Ohio

Harry D. Hopson ... Haskins & Sells, Bank of the Southwest Bldg., Houston 2, Texas

Richard M. Hunter ... Richard M. Hunter & Co., 810 North Carolina National Bank Bldg., Charlotte, N. C.

Norman E. Jones ... Robert Douglas & Co., 50 Congress St., Boston, Mass.

Paul Katzen ... Bachrach, Sanderbeck & Co., Farmers Bank Bldg.,
 Pittsburgh 22, Pa.
 Frank L. Muncy ... Muncy, McPherson & Co., One Montgomery St.,
 San Francisco 4, Calif.
 Junius H. Payne, Jr. ... Payne, Moore & Herrington, Six Hundred
 DeSoto St., Alexandria, La.
 Ralph M. Peterson ... Peterson & Sullivan, Securities Bldg.,
 Seattle 1, Wash.
 Harry F. Reiss, Jr. ... Ernst & Ernst, 120 Broadway, New York 5,
 N. Y.
 J. Edward Robertson ... Haskins & Sells, 1000 Connecticut Ave.,
 N. W., Washington 6, D. C. (Maryland)
 Joseph L. Roth ... Price Waterhouse & Co., 60 Broad St., New York
 4, N. Y. (New Jersey)
 Samuel A. Sakol ... David Himmelblau & Co., 30 West Monroe St.,
 Chicago 3, Ill.
 Edward J. Scannell ... Kircaldie, Randall & McNab, 216 Crown St.,
 New Haven 10, Conn.
 Lawrence J. Seidman ... Seidman & Seidman, 135 South LaSalle St.,
 Chicago 3, Ill.
 O. Jay Silverman ... O. Jay Silverman & Co., 4119 Atlantic Ave.,
 Atlantic City, N. J.
 W. Kenneth Simpson ... Humphrey, Robinson and Co., Heyburn Bldg.,
 Louisville 2, Ky.
 Robert L. Spencer ... Seidman & Seidman, 9465 Wilshire Blvd.,
 Beverly Hills, Calif.
 H. Landrith Thomas ... Oliver P. Cobb & Co., 1000 Memphis Bank
 Bldg., Memphis 3, Tenn.
 Kenneth B. Wackman ... Alexander Grant & Co., 6 East 45th St.,
 New York 17, N. Y.
 Herman E. Ward ... Arthur Young & Co., 615 South Flower St., Los
 Angeles 17, Calif.
 Ivan M. West ... Moberly, West, Jennings & Shaul, 110 East First
 St., Wichita 2, Kan.
 Paul A. Williams ... Williams-Keepers-Oliver & Payne, 16 North
 Ninth St., Columbia, Mo.
 Robert M. Williams ... Gray & Williams, Ross-Favour Bldg.,
 Prescott, Ariz.

For Two Years

Rudolf Bauhof ... Ernst & Ernst, 1356 Union Commerce Bldg.,
 Cleveland 14, Ohio
 Max Block ... Anchin, Block & Anchin, 270 Madison Ave., New York
 17, N. Y.
 Harry W. Bower ... Potter, Bower & Co., 338 North Magnolia Ave.,
 Orlando, Fla.
 Winston Brooke ... Brooke, Morgan & Co., 118 East 13th St., Anniston,
 Ala. 36201
 L. Frederick Clark ... Cassel, Groneweg, Rohlfing & Clark, 333
 West First St., Dayton 2, Ohio
 John S. Crawford ... Touche, Ross, Bailey & Smart, 910 Standard
 Plaza, Portland 4, Ore.

Ralph W. Crouch ... Peat, Marwick, Mitchell & Co., 1325 Commerce Bldg., Kansas City 6, Mo.
 Maurice J. Dahlem ... Price Waterhouse & Co., 530 West Sixth St., Los Angeles 14, Calif.
 Richard H. Grosse ... Haskins & Sells, Two Gateway Center, Pittsburgh 22, Pa.
 Myron E. Guill ... Guill, Blankenbaker & Co., 259 South Los Robles Ave., Pasadena, Calif.
 Abner E. Hughes ... Peat, Marwick, Mitchell & Co., 535 Gravier St., New Orleans 12, La.
 Bernard B. Isaacson ... Isaacson, Stolper & Co., 825 Washington St., Wilmington 99, Del.
 Arthur W. Koelbel ... Haskins & Sells, Room 1010, 80 Federal St., Boston 10, Mass.
 Paul Lambert, Jr. ... Own Account, 7401 Wisconsin Ave., Washington 14, D. C.
 S. Del Low ... Low, Viehweg, Hill & Grow, 630 First Security Bldg., Boise, Idaho
 William L. Norton ... Peat, Marwick, Mitchell & Co., P. O. Box 690 Jackson, Miss.
 John B. O'Hara ... Price Waterhouse & Co., 123 South Broad St., Philadelphia 9, Pa.
 Fred M. Oliver ... Haskins & Sells, 624 Kearns Bldg., Salt Lake City, 1, Utah
 Weldon Powell ... Haskins & Sells, Two Broadway, New York 4, N. Y.
 Pedro E. Purcell ... Purcell, Belaval, Lomba & Co., Box 11035, Santurce, P. R.
 Robert M. Reames ... Harris, Reames & Ambrose, 2000 Michigan Natl. Tower, Lansing 8, Mich.
 Walter K. Rush, Jr. ... Walter K. Rush & Co., 818 Executive Bldg., Portland 4, Ore.
 Ira A. Schur ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 Norbert F. Stanny ... Own Account, 2420 Grant Bldg., Pittsburgh 19, Pa.
 Wilbur Hunt Stevens ... Wilbur Hunt Stevens & Co., Crocker-Anglo Natl. Bank Bldg., Salinas, Calif.
 E. Palmer Tang ... Touche, Ross, Bailey & Smart, 780 Northstar Center, Minneapolis, Minn. 55402
 Leo V. Tinkham ... Lybrand, Ross Bros. & Montgomery, Board of Trade Bldg., Chicago 4, Ill.
 J. Carlton Updike ... Wolf & Co., 815 First Natl. Bldg., Oklahoma City 2, Okla.
 James VanderLaan ... Collins, Peabody, Masters & VanderLaan, 333 American Natl. Bank Bldg., Denver 2, Colo.
 Gordon G. Volz ... Ronald Mattox & Associates, 1600 North Carroll St., Madison 3, Wisc.
 Walter A. Watts ... Watts and Byrd, 900 Wade Ave., Raleigh, N. C.
 Frank L. Wilcox ... Wilcox, Pattillo and Co., 903 Liberty Bldg., Waco, Texas
 Ralph P. Yount ... Yount, Hyde & Co., P. O. Box 392, Winchester, Va.
 Harry C. Zug ... Lybrand, Ross Bros. & Montgomery, 2101 Packard Bldg., Philadelphia 2, Pa.

For One Year

George D. Anderson ... Anderson and ZurMuehlen, Montana Club Bldg., Box 636, Helena, Mont.

W. Wayne Bunker ... Bunker, Jones & Co., 805 South Fourth St., Las Vegas, Nev.

Curtis H. Cadenhead ... Haskins & Sells, Mercantile Bank Bldg., Dallas 1, Texas

Don C. Chorpening ... Chorpening, Jungman & Co., 703 Alamo Natl. Bldg., San Antonio 5, Texas

Hein Christensen ... Own Account, Grand Hotel, Box 780, St. Thomas, Virgin Islands

Charles R. Dale ... R. L. Persinger & Co., 149 North Maple Ave., Box 60, Covington, Va.

Jewell A. Davis ... Smoak, Davis & Nixon, 625 Florida Title Bldg., Jacksonville, Fla.

William M. Dolan, Jr. ... Dolan, Riddiford & Co., 465 Pillsbury Bldg., Minneapolis 2, Minn.

Jack C. Ellis ... Morgan, Ellis and Co., 400 Central Natl. Bank Bldg., Peoria, Ill. 61602

Willard H. Erwin, Jr. ... Fitzhugh, Erwin, McKee & Hickman, 500 Kanawha Banking & Trust Bldg., Charleston, W. Va. 25301

Clyde W. Gaymon ... Raab, Roush & Gaymon, 1912 Capitol Ave., Cheyenne, Wyo.

David O. Gillette ... Baker & Gillette, Alexander Young Bldg., Honolulu 13, Hawaii

George E. Greene ... Own Account, 77 A St., Northeast, Linton, Ind.

Benjamin Grund ... Seidman & Seidman, 80 Broad St., New York 4, N. Y.

William T. Harrison ... Arthur Andersen & Co., 795 North Van Buren St., Milwaukee 2, Wisc.

Alfred B. Hartford ... Hartford, Nelson & Co., 15 Pleasant St., Concord, N. H.

Firman H. Hass ... Ernst & Ernst, 2000 Buhl Bldg., Detroit 26, Mich.

George M. Hedla ... Hedla, Sherwood, Noblin and Yerion, 1121 Fourth Ave., Anchorage, Alaska

Arthur I. Hemmings ... Ring, Mahony & Arner, 1205 First Natl. Bank Bldg., Miami 32, Fla.

Robert J. Hibbetts ... H. V. Robertson & Co., 707 Vaughn Bldg., P. O. Box 5, Amarillo, Texas

J. W. Hunt ... J. W. Hunt and Co., 1513 Washington St., Columbia, S. C.

L. Ludwell Jones ... Peat, Marwick, Mitchell & Co., Chamber of Commerce Bldg., Houston 2, Texas

J. B. Larson ... Daniel, Daniel, Ennis & Co., 701 Natl. Bank of Tulsa Bldg., Tulsa, Okla.

Edward L. Lawson ... Edward L. Lawson & Co., 331 Madison Ave., New York 17, N. Y.

Harry E. Leonard ... Child, Lawson & Leonard, 43 East Main St., Waterbury 2, Conn.

R. A. Lile ... Peat, Marwick, Mitchell & Co., 1500 Tower Bldg., Little Rock, Ark.

Milton E. Mandel ... Milton E. Mandel & Co., 75 Montgomery St., Jersey City 2, N. J.

Donald Margolis ... Own Account, 1202-8 Temple Bldg., Rochester 4, N. Y.

Theodore S. Mauldin ... Mauldin & Jenkins, 1110 West Broad Ave., Albany, Ga.
 Paul D. McClaughry ... Windes, McClaughry & Co., 323 Security Bldg., Long Beach 2, Calif.
 Edward F. McCormack ... Hurdman & Cranstoun, 43 Broad St., New York 4, N. Y.
 Charles Melvoin ... Altschuler, Melvoin and Glasser, 110 South Dearborn St., Chicago 3, Ill.
 Corwin D. Moore ... Miller & Moore, 808 Terminal Bldg., Lincoln 8, Neb.
 William B. Nicol ... Meaden & Moore, 1010 Union Commerce Bldg., Cleveland 14, Ohio
 Fred G. Niemi ... Niemi, Holland & Scott, P. O. Box 616, Walla Walla, Wash.
 Robert C. Perina ... Own Account, 312 Market St., Camden 1, N. J.
 Carl A. Person ... Person & Gustin, P. O. Box 565, Bismarck, N. D.
 Andrew Petersen ... Charles F. Rittenhouse & Co., 80 Federal St., Boston, Mass. 02110
 Harlan W. Peterson ... Harlan W. Peterson & Co., P. O. Box 698, 24 Southwest 5th Ave., Aberdeen, S. D. 57401
 John C. Powell ... Powell and McPhetridge, P. O. Box 1602, Knoxville, Tenn.
 Harry M. Prevo ... White, Bower & Prevo, 2472 First Natl. Bldg., Detroit 26, Mich.
 William C. Rugg ... Smith, Batchelder, Smith, Rugg & Darling, Box 313, Norwich, Vt.
 Paul L. Schmitz ... Paul L. Schmitz & Co., 1749 Pennsylvania St., Denver 3, Colo.
 H. Lee Schnure, Jr. ... LaFrance, Walker, Jackley & Saville, 7 North Brentwood Blvd., St. Louis 5, Mo.
 Lawrence J. Scully ... Touche, Ross, Bailey & Smart, 1807 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa. 19109
 Sherman G. Shapiro ... Ernest M. Shapiro & Co., 163 Lisbon St., Lewiston, Maine
 Kenneth L. Thompson ... Lybrand, Ross Bros. & Montgomery, 1330 Broadway, Oakland 12, Calif.
 George Wagner ... Arthur Andersen & Co., 80 Pine St., New York 5, N. Y.
 Thomas S. Wood ... Barlow, Davis & Wood, 582 Market St., San Francisco 4, Calif.
 Clifton E. Woodcock ... Peat, Marwick, Mitchell & Co., Bank of New Mexico Bldg., Albuquerque, N. M.
 J. B. C. Woods ... Fedde & Co., 50 Broad St., New York 4, N. Y.

MEMBERS AT LARGE

For Three Years

Elmer G. Beamer ... Haskins & Sells, 1717 E. Ninth St., Cleveland 14, Ohio
 George H. Hansen ... McGladrey, Hansen, Dunn & Co., 908 Davenport Bank Bldg., Davenport, Iowa 52801
 Ralph F. Lewis ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.

For Two Years

Frank S. Calkins ... Leach, Calkins & Scott, P. O. Box 1338,
Richmond 10, Va.
Thomas D. Flynn ... Arthur Young & Co., 165 Broadway, New York 6,
N. Y.
Leslie Mills ... Price Waterhouse & Co., 60 Broad St., New York 4,
N. Y.

For One Year

Herman W. Bevis ... Price Waterhouse & Co., 60 Broad St., New York
4, N. Y.
Thomas H. Carroll ... Peat, Marwick, Mitchell & Co., 1500 Walnut
St., Philadelphia 2, Pa.
Richard S. Claire ... Arthur Andersen & Co., 120 South LaSalle St.,
Chicago 3, Ill.

EX OFFICIO

Past Presidents of the American Institute of
Certified Public Accountants

T. Coleman Andrews ... Fidelity Bankers Life Insurance Corp., P. O.
Box 2368, 5001 West Broad St., Richmond 18, Va.
George D. Bailey ... Box 933, Rancho Santa Fe, Calif.
Samuel J. Broad ... 159 Brite Ave., Scarsdale, N. Y.
Percival F. Brundage ... 2601 Woodley Place, Northwest, Washington
8, D. C.
Charles B. Couchman ... 233 Fifth St., North, St. Petersburg 2, Fla.
John F. Forbes ... John F. Forbes & Co., 510 Crocker Bldg., San
Francisco 4, Calif.
Arthur B. Foye ... Haskins & Sells, Two Broadway, New York 4, N. Y.
J. William Hope ... J. William Hope & Co., 1200 Broad St.,
Bridgeport 3, Conn.
Alvin R. Jennings ... Lybrand, Ross Bros. & Montgomery, Two Broadway,
New York 4, N. Y.
Norman Loyall McLaren ... Haskins & Sells, 120 Montgomery St., San
Francisco 4, Calif.
L. H. Penney ... L. H. Penney & Co., 1668 Russ Bldg., San Francisco
4, Calif.
J. A. Phillips ... Haskins & Sells, 1810 Bank of the Southwest
Bldg., Houston, Texas 77002
Louis H. Pile ... Peat, Marwick, Mitchell & Co., Gravier Bldg.,
New Orleans 12, La.
John W. Queenan ... Haskins & Sells, Two Broadway, New York 4, N. Y.
J. S. Seidman ... Seidman & Seidman, 80 Broad St., New York 4, N. Y.
Maurice H. Stans ... William R. Staats & Co., 600 South Spring St.,
Los Angeles 14, Calif.
J. Harold Stewart ... Arthur Young & Co., 165 Broadway, New York 6,
N. Y.
Edward B. Wilcox ... 832 Cherry St., Winnetka, Ill.

T. Dwight Williams ... Arthur Young & Co., 1401 Kermac Bldg.,
Oklahoma City 2, Okla.
Robert E Witschey ... Witschey, Harman & White, P. O. Box 129,
Charleston, W. Va., 25301
John H. Zebley, Jr. ... Ernst & Ernst, 123 South Broad St., Phila-
delphia, Pa., 19102

Past President of the American Society of
Certified Public Accountants

Arthur C. Upleger ... A. C. Upleger & Co., 219 North 8th St., Waco,
Texas.

Presidents or Presidents-Elect of State Societies of
Certified Public Accountants
(at November 19, 1963)

John F. Smither, Jr. ... Smither and Bell, P. O. Box 2025, Decatur,
Ala.
Vincent B. Johnson, Jr. ... Kohler, Johnson & Co., P. O. Box 1791,
Fairbanks, Alaska
Aaron Paul ... Own Account, 226 South Scott, Tucson, Ariz.
Alexander M. Keith, Jr. ... Russell Brown & Company, Boyle Bldg.,
Little Rock, Ark.
Robert W. Ruggles ... Ira N. Frisbee & Co., 9601 Wilshire Blvd.,
Beverly Hills, Calif.
Harry F. Vaupel, Jr. ... Alexander J. Lindsay & Company, P. O. Box
1829, Denver, Colo., 80201
Bernard Schweitzer ... Bernard Schweitzer & Company, 37 Garden St.,
Hartford, Conn.
Edward J. Jones ... Frank A. Gunnip & Company, 330 Delaware Trust
Bldg., Wilmington 1, Del.
Harold J. Bobys ... Bobys, Switkes, Noble & Brotman, Executive
Building, Washington 5, D. C.
Barney Bernstein ... Barney Bernstein & Company, 141 N. E. 3rd
Ave., Miami, Fla.
E. Paul Johnson ... Price Waterhouse & Co., 1712 Fulton National
Bank Bldg., Atlanta 1, Ga.
Frederick F. Green ... Peat, Marwick, Mitchell & Co., 7th Floor,
Trustco Bldg., Honolulu, Hawaii
Wilson T. Bowlby ... Wilson T. Bowlby, P. O. Box 660, Kellogg,
Idaho
George M. Horn ... Harris, Kerr, Forster & Company, 310 South Michi-
gan Ave., Chicago, Ill.
*Raymond A. Bagley ... Covert, Walker, Bagley & Company, 616 Merchants
Bank Bldg., Indianapolis 4, Ind.
Byron L. Wilkinson ... Goldberg, Wilkinson & Redshow, 335 Commerce
Bldg., Sioux City 1, Iowa
George W. Batz ... Brelsford, Hardesty and Batz, 606 New England Bldg.,
Topeka, Kan.
Duard N. Thurman ... Duard N. Thurman & Co., Cherokee Bldg., Hopk-
insville, Ky.

*President-Elect

Charles Bennett ... Bourgeois, Russell & Company, 1225 Hibernia Bank Bldg., New Orleans 12, La.
 Malcolm R. Horton, Jr. ... Little, Gray & Horton, 101 Main St., Ellsworth, Maine
 *Charles H. Hoffman ... Ernst & Ernst, 341 Calvert St., Baltimore 2, Md.
 Herman Stuetzer, Jr. ... Lybrand, Ross Bros. & Montgomery, 80 Federal St., Boston 10, Mass.
 Kenneth S. Reames ... Touche, Ross, Bailey & Smart, 1380 First National Bldg., Detroit 26, Mich.
 Paul W. Wilson ... Ernst & Ernst, 2222 First National Bank Bldg., Minneapolis 2, Minn.
 Jimmie O'Neil ... Own Account, P. O. Box 46, Laurel, Miss.
 John D. Crouch ... Touche, Ross, Bailey & Smart, 106 West 14th St., Kansas City 5, Mo.
 Maurice R. Colberg ... Colberg, Wallin & Boorman, Box 273, Billings, Mont.)
 Sheldon A. Bernstein ... Bernstein, Friedman & Tighe, 618 Service Life Bldg., Omaha, Nebr., 68102
 Daniel Goldfarb ... Newman & Goldfarb, 130 South Fourth St., Las Vegas, Nev.
 William G. Ford ... Own Account, 80 Stark St., Manchester, N. H.
 Ralph T. Bartlett ... Haskins & Sells, 744 Broad St., Newark 2, N.J.
 *Sanford Rogoff ... Glassman & Rogoff, 618 Central Ave., Southeast, Albuquerque, N. M.
 Samuel J. Duboff ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 *Thomas N. Brafford ... W. M. Russ and Company, P. O. Box 1838, Raleigh, N. C.
 Jim Ray Blomquist ... Bocker & Hendrickson, 434 Gate City Bldg., Fargo, N. D.
 *John S. Schott ... L. H. Willig & Co., Federal Reserve Bank Bldg., Cincinnati 2, Ohio
 G. E. Killian ... Peat, Marwick, Mitchell & Co., 801 First National Bldg., Tulsa, Okla.
 *Gordon R. Jacobson ... Erickson, Eiseman & Co., 515 First National Bank Bldg., Portland 4, Ore.
 *John L. Moneta ... Lybrand, Ross Bros. & Montgomery, 2010 Packard Bldg., Philadelphia 2, Pa.
 William A. Waymouth ... Retired, P. O. Box 3632, San Juan 17, Puerto Rico
 Howard J. Swanson ... Own Account, 1429 Warwick Ave., Warwick, R.I.
 Elmer E. Chasteen ... Chasteen & Norris, 823 West Evans St., Florence, S. C.
 Dale Gage ... Gage, Holben & Co., Box 257, Pierre, S. D.
 S. Herbert Rhea ... Rhea & Ivy, 706 Falls Bldg., Memphis, Tenn.
 *Gordon George ... George, Thrift & Cockrell, 2100 Tower Life Bldg., San Antonio, Texas
 Jack W. Cushman ... Lybrand, Ross Bros. & Montgomery, 605 Walker Bank Bldg., Salt Lake City, Utah
 Robert A. Boucher ... Boucher & Marrow, 2 Linden St., Brattleboro, Vt.

Allen C. Tanner ... Tanner, Eggleston & Smith, P. O. Box 1236,
Newport News, Va.
Norman R. Cissell ... Own Account, P. O. Box D, Christiansted,
St. Croix, Virgin Islands
Henry V. Benson, Jr. ... Benson & McLaughlin, 725 Minor Ave.,
Seattle 4, Wash.
Warren H. White ... Witschey, Harman & White, P. O. Box 129,
Charleston, W. Va., 25301
Donald E. Gill ... Donald E. Gill & Co., P. O. Box 976, Madison
1, Wisc.
Charles W. Lordier ... Raab, Roush and Gaymon, P. O. Box 1253,
Cheyenne, Wyo.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION
Officers and Board of Trustees

Clifford V. Heimbucher, President ... Farquhar & Heimbucher, 220
Bush St., San Francisco 4, Calif.
J. T. Koelling, Vice President ... Bonicamp, Koelling & Smith,
Union Center Bldg., Wichita, Kan.
Roger Wellington, Treasurer ... Lybrand, Ross Bros. & Montgomery,
80 Federal St., Boston 10, Mass.
John L. Carey, Secretary ... 666 Fifth Ave., New York, N. Y., 10019
Herman W. Bevis ... Price Waterhouse & Co., 60 Broad St., New York
4, N. Y.
J. Earl Pedelahore ... J. Earl Pedelahore & Co., 1136 National Bank
of Commerce Bldg., New Orleans 12, La.
James VanderLaan ... Collins, Peabody, Masters & VanderLaan, 333
American National Bank Bldg., Denver 2, Colo.

COMMITTEE STRUCTURE FOR 1963-641. Executive

- i. Budget and Finance
- ii. Investments
- iii. Long-Range Objectives
- iv. Relations with the Bar
- v. Relations with Public Accountants
- vi. Benevolent Fund
- vii. Insurance Trust
- viii. Retirement Committee
- ix. Nominations
- x. By-Laws
- xi. Awards
- xii. International Relations

Ad Hoc Committees:

- "Ad Hoc" Committee on Relations with ACME
- "Ad Hoc" Committee to Promote Greater Uniformity in
Legislative and Other Standards Governing the
Practice of Accounting

2. Management of an Accounting Practice

- "Ad Hoc" Committee on Income and Expenses of Accounting
Firms

3. Management Services4. Federal Taxation5. Membership Relations

- i. Membership Promotion (see separate pamphlet)
- ii. Admissions
- iii. Small Business
- iv. Annual Meeting

6. Professional Ethics7. Trial Board8. Professional Development Board

- 9. Practice Review Committee
- 10. Accounting Principles Board
- 11. Relations with Federal Government

- i. Consultants:

- a. Department of Agriculture
- b. Small Business Administration
- c. Bankruptcy and Reorganization
- d. Department of Labor
- e. Office of Education
- f. Federal Power Commission
- g. Federal Trade Commission
- h. Department of Commerce
- i. Housing and Home Finance Agency
- j. Federal Maritime Commission

- ii. Consulting Committees:

- a. Federal Budgeting and Accounting
- b. National Defense
- c. Civil Aeronautics Board
- d. Securities and Exchange Commission and
Stock Exchanges
- e. Federal Home Loan Bank Board
- f. Delegates to the U. S. Chamber of Commerce
- g. Relations with the Interstate Commerce
Commission

- 12. Board of Examiners

- 13. Auditing Procedure

- i. Bank Accounting and Auditing
- ii. Insurance Accounting and Auditing
- iii. Statistical Sampling
- iv. Relations with Non-Profit Organizations
- v. Advisory Committee to National Committee
on Governmental Accounting
- vi. Relations with Financial Analysts

- Ad Hoc Committees

- "Ad Hoc" Committee on Investment Companies
- "Ad Hoc" Committee on Revision of Form X-17A-5
- "Ad Hoc" Committee to Review REA Bulletins
- "Ad Hoc" Committee on Contractor Accounting and
Auditing

12.

14. Editorial Advisory Board

15. Consulting Editors for Management Services

16. Relations with Universities

17. Relations with State Societies

- i. State Legislation
- ii. Relations with Bankers and Other Credit Grantors

AICPA COMMITTEES1963-64ACCOUNTING PRICIPLES BOARDFor Three Years

Marshall S. Armstrong ... George S. Olive & Co., 120 East Market St., Indianapolis, Ind.
 Herman W. Bevis ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.
 Carman G. Blough ... The National Bank Bldg., Harrisonburg, Va.
 Maurice Moonitz ... University of California, 113 South Hall, Berkeley 4, Calif.
 John Peoples ... Peat, Marwick, Mitchell & Co., 70 Pine St., New York 5, N. Y.
 Hassel Tippet ... Ernst & Ernst, 1356 Union Commerce Bldg., Cleveland, Ohio
 (Vacancy)

For Two Years

Alvin R. Jennings, Chairman ... Lybrand, Ross Bros. & Montgomery, Two Broadway, New York 4, N. Y.
 Ira N. Frisebee ... Ira N. Frisebee & Co., 100 Long Beach Blvd., Suite 730, Long Beach 2, Calif.
 Thomas G. Higgins ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.
 C. A. Moyer ... University of Illinois, 321 David Kinley Hall, Urbana, Ill.
 John W. Queenan ... Haskins & Sells, Two Broadway, New York 4, N.Y.
 Leonard Spacek ... Arthur Andersen & Co., 120 South LaSalle St., Chicago 3, Ill.
 (Vacancy)

For One Year

W. Allen Crichley ... Diamond Alkali Co., 300 Union Commerce Bldg., Cleveland 14, Ohio
 Walter F. Frese ... Harvard Graduate School of Business Administration, Soldiers Field, Boston 63, Mass.
 LeRoy Layton ... Main, Lafrentz & Co., 1 Whitehall St., New York 4, N. Y.
 L. H. Penney ... L. H. Penney & Co., 1668 Russ Bldg., San Francisco 4, Calif.
 Ira A. Schur ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 Wilbert A. Walker ... United States Steel Corporation, 71 Broadway, New York 6, N. Y.
 Robert E. Witschey ... Witschey, Harman & White, P. O. Box 129, Charleston, W. Va., 25301

Fiscal Committee

For Three Years

Herman W. Bevis ... Price Waterhouse & Co., 60 Broad St., New York
4, N. Y.

For Two Years

Thomas G. Higgins ... Arthur Young & Co., 165 Broadway, New York
6, N. Y.

For One Year

Robert E. Witschey ... Witschey, Harman & White, P. O. Box 129,
Charleston, W. Va., 25301

Ex Officio

Alvin R. Jennings ... Lybrand, Ross Bros. & Montgomery, Two Broad-
way, New York 4, N. Y.

Staff Assistant:

Paul Grady, CPA - Director, Accounting Research

RELATIONS WITH ACME (ad hoc)

Alvin R. Jennings, Chairman ... Lybrand, Ross Bros. & Montgomery,
Two Broadway, New York 4, N. Y.

Ralph F. Lewis ... Arthur Young & Co., 165 Broadway, New York 6,
N. Y.

Gordon L. Murray ... Haskins & Sells, Two Broadway, New York 4,
N. Y.

Staff Assistant:

John L. Carey - Executive Director

ADMISSIONS

For Three Years

Robert A. Jordan ... Jordan & Jordan, 482 Congress St., Portland,
Maine

LeRoy Rudolph ... Renker & Rudolph, 1308 Pecos, Hobbs, N. M.

For Two Years

David Gindoff ... Gindoff & Swartz, 5858 Wilshire Blvd., Los Angeles 36, Calif.

Claude M. Hamrick, Jr. ... Napier, Hamrick & Co., 1618 Fulton National Bank Bldg., Atlanta 3, Ga.

For One Year

Blaine C. Lisk, Chairman ... Ernst & Ernst, 3912 Carew Tower, Cincinnati 2, Ohio

Staff Assistant:

Paul C. Ringgold - Manager, Membership Relations

ANNUAL MEETING

John R. Ring, Chairman ... Ring, Mahoney & Arner, 1205 First National Bank Bldg., Miami 32, Fla.

(Committee to be appointed by Chairman)

Staff Assistant:

Paul C. Ringgold - Manager, Membership Relations

AUDITING PROCEDURE

Albert J. Bows, Jr., Chairman ... Arthur Andersen & Co., 34 Peachtree St., Northwest, Atlanta 3, Ga.

R. Kirk Batzer ... Lybrand, Ross Bros. & Montgomery, Two Broadway, New York 4, N. Y.

Milton M. Broeker ... Broeker & Hendrickson, 1060 Northwestern Bank Bldg., Minneapolis, Minn., 55402

Roy C. Comer ... John F. Forbes & Co., 1460 Dexter Horton Bldg., Seattle 4, Wash.

Edward A. De Miller, Jr. ... Miazza, De Miller & Word, P. O. Box 65, Jackson 5, Miss.

Robert L. Ferst ... Laventhol, Krekstein & Co., 1528 Walnut St., Philadelphia 2, Pa.

Harold S. Gelb ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.

Oscar S. Gellein ... Haskins & Sells, Two Broadway, New York 4, N. Y.

J. Spencer Gould ... Arthur Young & Co., 615 South Flower St., Los Angeles 17, Calif.

William J. Hajjar ... Patterson, Teele & Dennis, 10 Post Office Square, Boston, Mass., 02109

Newman T. Halvorson ... Ernst & Ernst, 1356 Union Commerce Bldg., Cleveland 14, Ohio

J. D. Kingsolver ... Kingsolver, White, Griffis & Jonson, P. O. Box 96, Exchange National Bank Bldg., Colorado Springs, Colo., 80901

Robert K. Mautz ... University of Illinois, 217 David Kinley Hall, Urbana, Ill.

Irving Richardson ... Alexander Grant & Co., One North La-Salle St., Chicago, Ill.

Joseph L. Roth ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.

Harry T. Schug ... Mathieson, Aitken & Co., 112 South 16th St., Philadelphia 2, Pa.

Leon C. Steres ... Steres, Brown, Alpert & Kraft, 8530 Wilshire Blvd., Beverly Hills, Calif.

L. I. Swindell ... Peat, Marwick, Mitchell & Co., 430 West Gaston St., Greensboro, N. C., 27401

James W. Thokey, Bourgeois, Russell & Co., 1250 Hibernia Bank Bldg., New Orleans 12, La.

Ralph Walters ... Touche, Ross, Bailey & Smart, 100 Bush St., San Francisco, Calif., 94104

Ivan M. West ... Moberly, West, Jennings & Shaul, 110 East First St., Wichita 2, Kan.

Staff Assistant:

Robert N. Sempier, CPA - Manager, Auditing Procedure

AWARDS

Percival F. Brundage, Chairman ... Retired Partner (Price Waterhouse & Co.), 2601 Woodley Place, Northwest, Washington 8, D. C.

Samuel J. Broad ... Retired Partner (Peat, Marwick, Mitchell & Co.), 159 Brite Ave., Scarsdale, N. Y.

Arthur B. Foye ... Haskins & Sells, Two Broadway, New York 4, N. Y.

Fred T. Neely ... Fred T. Neely & Co., P. O. Box 894, Greenwood, Miss.

J. A. Phillips ... Haskins & Sells, 1810 Bank of the Southwest Bldg., Houston 2, Texas, 77002

Staff Assistant:

David H. Lanman, Jr. - Director, Professional Relations

RELATIONS WITH BANKERS AND OTHER CREDIT GRANTORS

Lewis E. Rossiter, Chairman ... Main, Lafrentz & Co., 208 South LaSalle St., Chicago 4, Ill.
 Robert W. Baltz ... Continental Illinois National Bank & Trust Co., 231 South LaSalle St., Chicago 90, Ill.
 George V. Carracio ... Arthur Young & Co., 111 West Monroe St., Chicago 3, Ill.
 Albert H. Cloud, Jr. ... Peat, Marwick, Mitchell & Co., 211 North Ervay Bldg., Dallas, Texas, 75201
 Harold H. Gilbert ... Harold H. Gilbert & Co., 18301 West McNichols Rd., Detroit 19, Mich.
 Donald W. Schroeder ... Lybrand, Ross Bros. & Montgomery, One Bush St., San Francisco 4, Calif.
 Ralph Young ... L. H. Willig & Co., 1120 Federal Reserve Bank Bldg., Cincinnati 2, Ohio
 David Zack ... David Berdon & Co., 511 Fifth Ave., New York 17, N. Y.

Staff Assistant:

Roderic A. Parnell - Manager, State Society Relations

BANK ACCOUNTING AND AUDITING

Henry P. Hill, Chairman ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.
 Lloyd I. Coveney ... Arthur Andersen & Co., 120 South LaSalle St., Chicago 3, Ill.
 Mario J. Formichella ... Arthur Young & Co., 520 Broad St., Newark 2, N. J.
 Roger G. Froemming ... Touche, Ross, Bailey & Smart, 111 East Wisconsin Ave., Milwaukee, Wisc., 53202
 Gustav A. Gomprecht ... Main, Lafrentz & Co., One Whitehall St., New York, N. Y., 10004
 Eugene L. Larkin, Jr. ... Haskins & Sells, Two Broadway, New York 4, N. Y.
 Howard B. McAfee ... Warner, Godfrey & Co., 1120 First National Bldg., Tulsa 3, Okla.
 Ralph L. Neilson ... Walker Bank and Trust Co., 175 South Main, P. O. Box 1169, Salt Lake City, Utah, 84110
 John W. Poos ... Kennedy & Coe, United Bldg., P. O. Box 806, Salina, Kan.
 John S. Rennolds ... Baker, Rennolds, Thompson & Whitt, P. O. Box 1993, Richmond 16, Va.
 George Richards, Jr. ... Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago 3, Ill.
 Richard L. Sharpnack ... Wolf & Company, 1036 Des Moines Bldg., Des Moines, Iowa, 50309

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical Committee Service

RELATIONS WITH THE BAR

Thomas D. Flynn, Chairman ... Arthur Young & Co., 165 Broadway,
New York 6, N. Y.
M. J. Dahlem ... Price Waterhouse & Co., 530 West Sixth St.,
Los Angeles 14, Calif.
William B. Keast ... Lybrand, Ross Bros. & Montgomery, 80
Federal St., Boston 10, Mass.
Samuel A. Sakol ... David Himmelblau & Co., 30 West Monroe
St., Chicago 3, Ill.
W. D. Sprague ... Arthur Andersen & Co., 80 Pine St., New
York 5, N. Y.

Staff Assistant:

John L. Carey - Executive Director

BOARD OF TRUSTEES OF THE BENEVOLENT FUND

John H. Zebley, Jr., President ... Ernst & Ernst, 123 South
Broad St., Philadelphia, Pa., 19102
George D. Bailey, Vice President ... Box 933, Rancho Santa
Fe, Calif.
Roger Wellington, Treasurer ... Lybrand, Ross Bros. & Mont-
gomery, 80 Federal St., Boston 10, Mass.
J. A. Phillips ... Haskins & Sells, 1810 Bank of the South-
west Bldg., Houston 2, Texas, 77002
Louis H. Pile ... Peat, Marwick, Mitchell & Co., Gravier St.,
New Orleans 12, La.
John W. Queenan ... Haskins & Sells, Two Broadway, New York
4, N. Y.
J. S. Seidman ... Seidman & Seidman, 80 Broad St., New York
4, N. Y.

Staff Assistant:

Eunice G. Merritt - Staff Assistant, Membership
Relations

BUDGET AND FINANCE

Herman W. Bevis, Chairman ... Price Waterhouse & Co., 60
Broad St., New York 4, N. Y.
William J. von Minden ... von Minden, Bruneau & Antonsen,
75 Oak St., Ridgewood, N. J.

Roger Wellington ... Lybrand, Ross Bros. & Montgomery, 80
Federal St., Boston 10, Mass.

Staff Assistants:

John L. Carey - Executive Director
George Taylor, CPA - Controller

BY-LAWS

John R. Borden, Chairman Aldridge, Borden & Jones, P. O.
Box 33, Montgomery 1, Ala.
Sam S. Bay ... Bay & Bay, 6363 Wilshire Blvd., Los Angeles 48,
Calif.
Earl W. Hammill ... L. W. Van Natta & Co., 201 Sixth St.,
Racine, Wisc.
Joseph J. Hartnett ... Seward & Monde, 205 Chursh St., New
Haven 10, Conn.
Bert W. Lockhart ... Alexander Grant & Co., 908 Tower Bldg.,
Seattle 1, Wash.
Ralph L. McQueen ... Own Account, 100 East Daniels St., Dermott,
Ark., 71638
Louis L. Siegel ... Sternrich & Siegel, 24 Commerce St., New-
ark 2, N. J.

Staff Assistant:

David H. Lanman, Jr. - Director, Professional
Relations

RELATIONS WITH CIVIL AERONAUTICS BOARD

Thomas D. Spaeth, Chairman ... Ernst & Ernst, First National
Bank Bldg., Minneapolis 2, Minn.
Samuel E. Ellis ... Haskins & Sells, 1000 Traders National
Bank Bldg., 1125 Grand Ave., Kansas City 6, Mo.
Maurice Hoffman ... Arthur Andersen & Co., 120 South LaSalle
St., Chicago 10, Ill.
Patrick J. Meagher ... Price Waterhouse & Co., 120 Montgomery
St., San Francisco 4, Calif.
Nessim Tiano ... Peat, Marwick, Mitchell & Co., 629 South
Spring St., Los Angeles 14, Calif.
Richard G. Tilt ... Arthur Young & Co., 165 Broadway, New York
6, N. Y.
Mark C. Walker ... Lybrand, Ross Bros. & Montgomery, 80 Federal
St., Boston 10, Mass., 02110

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

CONTRACTOR ACCOUNTING AND AUDITING (ad hoc)

James William Porter, Chairman ... L. H. Penney & Co., 235
 Montgomery St., San Francisco 4, Calif.
 William A. Blackmon, Jr. ... Price Waterhouse & Co., 60
 Broad St., New York, N. Y., 10004
 Richard S. Hickok ... Hurdman and Cranstoun, 43 Broad St.,
 New York 4, N. Y., 10004
 Theodore F. Woodward ... Lybrand, Ross Bros. & Montgomery,
 293 Bridge St., Springfield, Mass.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
 Committee Service

EDITORIAL ADVISORY BOARD

Deshler D. Armstrong ... Alexander Grant & Co., 6 East 45th
 St., New York, N. Y., 10017
 Kenneth S. Axelson ... J. C. Penney Company, Inc., 330 West
 34th St., New York 1, N. Y.
 Walter Baird ... Price Waterhouse & Co., 120 Montgomery St.,
 San Francisco 4, Calif.
 Ben B. Barr ... University of Texas, 316 B. E. O. B., Austin,
 Texas, 78712
 A. D. Berning ... Ernst & Ernst (retired), 120 Broadway, New
 York 5, N. Y.
 Russell S. Bock ... Ernst & Ernst, 615 South Flower St.,
 Suite 1400, Los Angeles, Calif., 90017
 Carroll W. Cheek ... Cheek & Co., 105 North Main St., Bowling
 Green, Ohio
 Thomas M. Dickerson ... College of Business Administration Ly
 424, University of South Florida, Tampa, Fla., 33620
 Alexander Eulenberg ... David Himmelblau & Co., 30 West Monroe
 St., Chicago 3, Ill.
 Stanley D. Ferst ... Lavenhol, Krekstein & Co., 1528 Walnut
 St., Philadelphia 2, Pa.
 Gordon Ford ... Yeager, Ford & Warren, Kentucky Home Life
 Bldg., Louisville 2, Ky.
 William T. Gayle ... J. K. Lasser & Co., 666 Fifth Ave., New
 York, N. Y., 10019
 Jordan L. Golding ... Golding, Golding & Co., 18 Tremont St.,
 Boston 8, Mass.
 John H. Hanover ... Comery, Davison & Co., 500 Howard Bldg.,
 Providence 3, R. I.
 John L. Hennessy ... Arthur Andersen & Co., 80 Pine St., New
 York 5, N. Y.
 Kenneth W. Hurst ... Brookshire Grocery Co., P. O. Box 1411,
 Tyler, Texas
 Bernerd H. Milkes ... Shafer, Cooper, Milkes & Hill, Box 5078,
 Portland 13, Ore.

Eugene W. Morgan ... Spencer Chemical Co., 610 Dwight Bldg.,
 Kansas City, Mo.
 Gordon G. Volz ... Ronald Mattox & Assoc., 16 North Carroll
 St., Madison, Wisc.
 William J. von Minden ... von Minden, Bruneau & Antonsen, 75
 Oak Street, Ridgewood, N. J.

Staff Assistant:

Charles E. Noyes - Director of Publications

PROFESSIONAL ETHICS

John R. Ring, Chairman ... Ring, Mahoney & Arner, 1205 First
 National Bank Bldg., Miami 32, Fla.
 George E. Benson ... Benson & Neff, 620 Market St., San
 Francisco 4, Calif.
 Walter H. Crim ... Moss Adams & Co., 1000 Logan Bldg., Seattle
 1, Wash.
 George E. Doty ... Lybrand, Ross Bros. & Montgomery, Two Broad-
 way, New York 4, N. Y.
 Ralph H. Galpin ... Arthur Young & Co., 165 Broadway, New York
 6, N. Y.
 J. P. Goedert ... Alexander Grant & Co., One North LaSalle St.,
 Chicago 2, Ill.
 A. M. Hart ... A. M. Hart & Co., 99 Washington St., East Orange,
 N. J.
 Donald H. Hubbs ... Wright & Hubbs, 756 South Broadway, Los
 Angeles 14, Calif.
 John B. Inglis ... Price Waterhouse & Co., 60 Broad St., New
 York 4, N. Y.
 Ralph S. Johns ... Haskins & Sells, 141 West Jackson Blvd.,
 Chicago 4, Ill.
 Darold H. Kirby ... Ephraim & Sureck, 323 Northwest 3rd St.,
 Oklahoma City 2, Okla.
 T. Grayson Maddrea ... Maddrea, Ferguson & Woody, 205 Travelers
 Bldg., Richmond 19, Va.
 James F. Pitt ... Touche, Ross, Bailey & Smart, 780 Northstar
 Center, Minneapolis, Minn., 55402
 Thomas A. Ross, Jr. ... Ross, Alford & Metcalfe, 109 East Pearl
 St., P. O. Box 2164, Jackson 5, Miss.
 William P. Stowe ... Ernst & Ernst, 120 Broadway, New York 5,
 N. Y.
 Maurice A. Webster, Jr. ... Peat, Marwick, Mitchell & Co.,
 1500 Walnut St., Philadelphia 2, Pa.

Staff Assistant:

William O. Doherty - Manager, Ethics and Legislation

BOARD OF EXAMINERSFor Three Years

Carl C. Dechow, Jr. ... Lybrand, Ross Bros. & Montgomery,
1330 Broadway, Oakland 12, Calif.
Samuel I. Diamond, Jr. ... Own Account, P. O. Box 7104,
Montgomery, Ala.
Howard F. Stettler ... University of Kansas, Professional
School of Business, Accounting Dept., Lawrence, Kan.

For Two Years

Warren B. Cutting ... Peat, Marwick, Mitchell & Co., 1515
Liberty Bank Bldg., Buffalo 2, N. Y.
Robin Dee Koppenhaver ... University of North Dakota, School of
Commerce, Acct. Dept., University Sta., Grand Forks, N. D.
Lorin H. Wilson ... Haskins & Sells, 1411 Fourth Ave., Seattle
1, Wash.

For One Year

Ernest A. Berg, Chairman ... Hitchcock & Co., 31 Elm St.,
Springfield 3, Mass.
Francis M. Linek ... Own Account, 10112 Hammerdale Lane, St.
Louis 23, Mo.
W. Kenneth Simpson ... Humphrey, Robinson & Co., 1712 Hey-
burn Bldg., Louisville 2, Ky.

Staff Assistant:

Edward S. Lynn, CPA - Director, Education Division

EXECUTIVE

Clifford V. Heimbucher, Chairman ... Farquhar & Heimbucher,
220 Bush St., San Francisco 4, Calif.
William H. Holm ... Arthur Young & Co., 910 Pacific Bldg.,
Portland 4, Ore.
J. T. Koelling ... Bonicamp, Koelling & Smith, Union Center
Bldg., Wichita, Kan.
J. Earl Pedelahore ... J. Earl Pedelahore & Co., 1136 National
Bank of Commerce Bldg., New Orleans 12, La..
William J. von Minden ... von Minden, Bruneau & Antonsen, 75
Oak St., Ridgewood, N. J.
Roger Wellington ... Lybrand, Ross Bros. & Montgomery, 80
Federal St., Boston 10, Mass.
Rudolf Bauhof ... Ernst & Ernst, 1356 Union Commerce Bldg.,
Cleveland 14, Ohio
Herman W. Bevis ... Price Waterhouse & Co., 60 Broad St., New
York 4, N. Y.

Edward J. Buehler ... Patterson & Ridgway, 50 Broadway, New York 4, N. Y.
 Curtis H. Cadenhead ... Haskins & Sells, Mercantile Bank Bldg., Dallas 1, Texas
 E. Palmer Tang ... Touche, Ross, Bailey & Smart, 780 Northstar Center, Minneapolis, Minn., 55402
 James VanderLaan ... Collins, Peabody, Masters & VanderLaan, 333 American National Bank Bldg., Denver 2, Colo.
 Robert E. Witschey ... Witschey, Harman & White, P. O. Box 129, Charleston, W. Va., 25301

Staff Assistant:

John L. Carey - Executive Director

FEDERAL BUDGETING AND ACCOUNTING

Karney Brasfield, Chairman ... Touche, Ross, Bailey & Smart, 615 Tower Bldg., Washington 5, D. C.
 Robert S. Brumagin ... Mohasco Industries Inc., 57 Lyon St., Amsterdam, N. Y.
 Richard L. Ericsson ... Frazer & Torbet, 1627 K St., Northwest, Washington 6, D. C.
 E. Reece Harrill ... Crowder, Walsh & Denniston, 725 15th St., Northwest, Washington, D. C., 20005
 M. Everett Parkinson ... Arthur Andersen & Co., 777 14th St., Northwest, Washington, D. C.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical Committee Service

RELATIONS WITH THE FEDERAL GOVERNMENT

Ralph F. Lewis, Chairman ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.
 Edward H. Berry ... Berry, Patmor & Day, 805 North Main St., Sikeston, Mo., 63801
 Karney Brasfield ... Touche, Ross, Bailey & Smart, 615 Tower Bldg., Washington 5, D. C.
 George R. Catlett ... Arthur Andersen & Co., 120 South La-Salle St., Chicago 3, Ill.
 T. Jack Gary, Jr. ... Peat, Marwick, Mitchell & Co., 1730 M St. Northwest, 11th Floor, Washington, D. C.
 Thomas B. Hogan ... Haskins & Sells, Two Broadway, New York 4, N. Y.
 J. Wesley Huss ... Lybrand, Ross Bros. & Montgomery, One Bush St., San Francisco, Calif., 94104

Individual Consultants

Jamie L. Anderson (Dept. of Agriculture) ... A. C. Upleger & Co., 219 North 8th St., P. O. Box 723, Waco, Texas
 Paul Lambert, Jr. (Small Business Administration) ... Own Account, 7401 Wisconsin Ave., Washington 14, D. C.
 Maurice I. Sohn (Bankruptcy and Reorganization) ... Maurice I. Sohn & Co., 310 Madison Ave., New York 17, N. Y.
 Howard W. Maloy (Dept. of Labor) ... Main, Lafrentz & co., 848 Pennsylvania Bldg., Washington 4, D. C.
 Sam B. Tidwell (Office of Education) ... Michigan College of Mining & Technology, Dept. of Acct., Houghton, Mich.
 Walter R. Staub (Federal Power Commission) ... Lybrand, Ross Bros. & Montgomery, 60 Broad St., New York 4, N. Y.
 Donald J. Fennelly (Federal Trade Commission) ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.
 Richard L. Ericsson (Dept. of Commerce) ... Frazer & Torbet, 1627 K St., Northwest, Washington 6, D. C.
 T. Jack Gary, Jr. (Housing & Home Finance Agency) ... Peat, Marwick, Mitchell & Co., 1730 M St., Northwest, 11th Floor, Washington, D. C.
 Clemens A. Erdahl (Federal Maritime Commission) ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.

Consulting Committees

Federal Budgeting and Accounting
 National Defense
 Civil Aeronautics Board
 Securities and Exchange Commission and Stock Exchanges
 Federal Home Loan Bank Board
 Delegates to the U. S. Chamber of Commerce
 "Ad Hoc" Committee on Relations with the Interstate Commerce Commission

Staff Assistant:

Lyman L. Bryan - Director, Washington Office

RELATIONS WITH THE FEDERAL HOME LOAN BANK BOARD

A. Dudley Benson, Chairman ... Main, Lafrentz & Co., 510 South Spring St., Los Angeles 13, Calif.
 Charles L. Clinkenbeard ... Brelsford, Hardesty & Batz, 606 New England Bldg., Topeka, Kan.
 Robert W. Davis ... Lybrand, Ross Bros. & Montgomery, 3815 Carew Tower, Cincinnati, Ohio
 Robert B. Dodson ... Touche, Ross, Bailey & Smart, 3350 Wilshire Blvd., Los Angeles 5, Calif.
 A. S. Fox ... Frazee, Fox & Dodge, 701 Pyramid Life Bldg., Little Rock, Ark.

Rolland E. Grothe ... Strand, Skees, Jones & Co., P. O. Box 2968, Greensboro 2, N. C., 27402
 L. M. Henderson ... L. M. Henderson & Co., 714 Merchants Bank Bldg., Indianapolis 4, Ind.
 Alan McNaughton ... Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago 3, Ill.
 Howard R. Miller ... Arthur Young & Co., 615 South Flower St., Los Angeles 17, Calif.
 Hugh F. Purvis ... Haskins & Sells, 1701 du Pont Bldg., Miami, Fla., 33131
 J. A. Russell ... Ernst & Ernst, 120 Broadway, New York 5, N. Y.
 John S. Swift ... Edwin L. Pride & Co., 40 Central St., Boston 9, Mass.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical Committee Service

FEDERAL TAXATION

Thomas J. Graves, General Chairman ... Haskins & Sells, Two Broadway, New York 4, N. Y.

Subcommittee on Determination of Taxable Income

Frank T. Rea, Chairman ... Price Waterhouse & Co., 520 Esperson Bldg., Houston 2, Texas
 Bernard Barnett ... Apfel & Englander, 347 Madison Ave., New York, N. Y., 10017
 Lawrence N. Chamberlin ... Chamberlin & Company, 332 Two Gateway Center, Pittsburgh 22, Pa.
 J. Littleton Daniel ... Daniel, Daniel, Ennis & Co., 701 National Bank of Tulsa Bldg., Tulsa 3, Okla.
 Dana A. Ham ... Lybrand, Ross Bros. & Montgomery, 293 Bridge St., Springfield 3, Mass.
 Henry J. Hogan, Jr. ... Ernst & Ernst, 2600 Gulf Bldg., Houston 2, Texas
 Norman R. Kerth ... Haskins & Sells, 906 Hibernia Bank Bldg., New Orleans, La., 70112
 Philip W. McCurdy ... Fontaine, McCurdy & Co., 225 East Michigan St., Milwaukee 2, Wisc.
 J. Sydnor Mitchell ... Mitchell, Wiggins & Co., 1007 East Main St., P. O. Box 1580, Richmond, Va.
 Robert L. Rosbe ... Arthur Andersen & Co., 777 14th St., Northwest, Washington, D. C., 20005
 William K. Traynor ... Arthur Young & Co., 111 West Monroe St., Chicago, Ill., 60603

Subcommittee on
Taxation of Corporate Distributions and Adjustments

Donald T. Burns, Chairman ... Arthur Young & Co., 615 South Flower St., Los Angeles 17, Calif.

Norman E. Auerbach ... Lybrand, Ross Bros. & Montgomery, Two Broadway, New York 4, N. Y.
 Louis M. Clark ... Alexander Grant & Co., 1541 Wilshire Blvd., Los Angeles, Calif., 90017
 Victor Cohen ... James D. Glunts & Co., 31 Milk St., Boston 9, Mass.
 Roscoe L. Egger, Jr. ... Price Waterhouse & Co., 1710 H St., Northwest, Washington 6, D. C.
 Solomon R. Lipton ... Goodman, Israelow & Lipton, 249 Clinton Ave., Newark 8, N. J.
 Howard M. London ... Lester Witte & Co., 100 South Wacker Dr., Chicago 6, Ill.
 Herbert M. Mandell ... Clarence Rainess & Co., 570 Seventh Ave., New York 18, N. Y.
 Donald H. Skadden ... University of Illinois, 320 David Kinley Hall, Urbana, Ill.

Subcommittee on Taxation of Partnerships

George M. Horn, Chairman ... Harris, Kerr, Forster & Co., 310 South Michigan, Chicago 4, Ill.
 Charles J. Bekaert ... Cherry, Bekaert & Holland, Drawer 1848, Wilmington, N. C.
 Virgil O. Bergeron ... Brockway, Bergeron, Booth & Co., 3033 Excelsior Blvd., Suite 326, Minneapolis 16, Minn.
 Paul Farber ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 Robert Koethen ... Koethen & Musgrave, 2108 North Charles St., Baltimore 18, Md., 21218
 Herbert B. Story ... Freemon, Shapard & Story, 500 City National Bldg., Wichita Falls, Texas
 Leroy E. Schadlich ... Touche, Ross, Bailey & Smart, 100 Bush St., San Francisco 4, Calif.

Subcommittee on Taxation of Special Entities and Industries

Clarence F. McCarthy, Chairman ... Arthur Andersen & Co., 120 South LaSalle St., Chicago 3, Ill.
 Durwood L. Alkire ... Touche, Ross, Bailey & Smart, 610 Washington Bldg., Seattle, Wash., 98101
 Fred C. Burfeind ... Standard Oil Co. (New Jersey), 30 Rockefeller Plaza, New York 20, N. Y.
 Albert H. Cohen ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.
 Melvin Cowen ... Alexander Grant & Co., One North LaSalle St., Chicago 2, Ill.
 Laurence O. Eames ... Haskins & Sells, 800 Boatmen's Bank, St. Louis, Mo., 63102
 Howard Maloy ... Main, Lafrentz & Co., 848 Pennsylvania Bldg., Washington 4, D. C.
 Don J. Summa ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.
 William B. Wood ... Peat, Marwick, Mitchell & Co., 8th Floor, 211 North Ervay Bldg., Dallas 1, Texas

Subcommittee on Taxation of Estates and Trusts

Leonard A. Rapoport, Chairman ... Calmenson, Abramson & Co.,
450 Endicott-on-Fourth, St. Paul 1, Minn.
A. J. Brilloff ... Own Account, 30 Broad St., New York 4, N. Y.
W. Keith Engel ... Touche, Ross, Bailey & Smart, 615 Tower
Bldg., 1401 K St., Northwest, Washington, D. C., 20002
Walter C. Frank ... Main, Lafrentz & Co., 1330 Broadway, Oak-
land 12, Calif.
Harry I. Grossman ... Altschuler, Melvoin & Glasser, 110
South Dearborn St., Chicago, Ill., 60603
William C. Penick ... Arthur Andersen & Co., 400 Whitney Bldg.,
New Orleans, La., 70130
P. K. Seidman ... Seidman & Seidman, 63 South Main Bldg.,
Memphis 3, Tenn.
John J. van Benten ... Geo. S. Olive & Co., 120 East Market
St., 10th Floor, Indianapolis 4, Ind., 46204

Subcommittee on Tax Administration and Procedure

Paul F. Johnson, Chairman ... Ernst & Ernst, 231 South La
Salle St., Chicago 4, Ill., 60604
William T. Barnes ... Lybrand, Ross Bros. & Montgomery, 928
Investment Bldg., Washington 5, D. C.
Leonard H. Carter ... Blumberg, Block & Carter, 350 Fifth
Ave., New York 1, N. Y.
Byron P. Harris ... A. M. Pullen & Co., 1230 Candler Bldg.,
Atlanta, Ga.
Thomas W. Kimmerly, Jr. ... Smith & Kimmerly, 1126 Dime Bldg.,
Detroit, Mich., 48226
Edward J. Neff ... Neff & Co., 112 Amherst, S. E., Albuquerque,
N. M.
Merrill W. Polancer, Own Account, 20 East Main St., Waterbury
2, Conn.
Norman B. Ronning ... Peat, Marwick, Mitchell & Co., 1010
Standard Plaza, Portland 4, Ore.
Harry E. Ward ... Leatherwood and Ward, Tarrant Savings Bldg.,
Fort Worth 2, Texas

Subcommittee on Special Tax Problems

Arthur J. Dixon, Chairman ... Oppenheim, Appel, Dixon & Co.,
Two Broadway, New York 4, N. Y.

Subcommittee on Responsibilities in Tax Practice

M. F. Blake, Chairman ... Hurdman and Cranstoun, 43 Broad St.,
New York 4, N. Y.
Nolen C. Allen ... Cotton and Allen, 400 Kentucky Home Life
Bldg., Louisville 2, Ky.
Frank H. Gardner ... Olsen, Gardner & Squire, 290 West Center,
Provo, Utah
Reinhold Groh ... Groh, Gough & Co., 105 West Adams St.,
Chicago 3, Ill.
Wallace M. Jensen ... Touche, Ross, Bailey & Smart, 80 Pine
St., New York, N. Y., 10005

Charles R. Lees ... Peat, Marwick, Mitchell & Co., 629 South Spring St., Los Angeles 14, Calif.
 Henry J. Lunnemann ... Lunnemann, Slais & Co., 4607 Hampton Ave., St. Louis 9, Mo.
 T. K. Riddiford ... Dolan, Riddiford & Co., 465 Pillsbury Bldg., Minneapolis 2, Minn.
 T. T. Shaw ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.
 Robert G. Skinner ... Ernst & Ernst, 1356 Union Commerce Bldg., Cleveland 14, Ohio
 George E. Tornwall, Jr. ... Tornwall, Lang & Lee, P. O. Box 23, St. Petersburg, Fla., 33731

Staff Assistant:

Gilbert Simonetti, Jr. - Manager, Taxation

RELATIONS WITH FINANCIAL ANALYSTS

Thomas H. Carroll, Chairman Peat, Marwick, Mitchell & Co., 1500 Walnut St., Philadelphia 2, Pa.
 Rosecrans Baldwin ... Arthur Young & Co., 111 West Monroe St., Chicago 3, Ill.
 Oscar S. Gellein ... Haskins & Sells, Two Broadway, New York 4, N. Y.

Staff Assistant:

John L. Carey - Executive Director

ADVISORY COMMITTEE TO THE NATIONAL COMMITTEE ON GOVERNMENTAL ACCOUNTING

L. E. Rocca, Chairman ... Ernst & Ernst, 231 South LaSalle St., Chicago 4, Ill.
 Virgil G. DeLap ... Wells, DeLap & King, 714 Weatherly Building, Portland 14, Ore.
 Robert L. Leonard ... Adler, Faunce & Leonard, 1616 Walnut St., Philadelphia 3, Pa.
 E. Waldo Mauritz ... Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago 3, Ill.
 Fred M. Oliver ... Haskins & Sells, 624 Kearns Bldg., Salt Lake City 1, Utah, 84101
 C. Richard Spriggs ... Ira N. Frisbee & Co., 9601 Wilshire Bldg., Beverly Hills, Calif.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical Committee Service

INCOME AND EXPENSES OF ACCOUNTING FIRMS (ad hoc)

James B. Kobak, Chairman ... J. K. Lasser & Co., 666 Fifth Ave., New York 19, N. Y.

Kenneth W. Stringer ... Haskins & Sells, Two Broadway, New York 4, N. Y.

Kenneth B. Wackman ... Alexander Grant & Co., 6 East 45th St., New York 17, N. Y.

Staff Assistant:

Richard A. Nest, CPA - Assistant Director of
Technical Services

INSURANCE ACCOUNTING AND AUDITING

John W. Popp, Chairman ... Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago 3, Ill.

J. A. Bernauer ... Ernst & Ernst, 231 South LaSalle St., Chicago 4, Ill., 60604

Norman E. Cusworth ... Lybrand, Ross Bros. & Montgomery, Two Broadway, New York 6, N. Y.

Malden T. Deaton ... M. T. Deaton & Company, Idaho Bank Bldg., Pocatello, Idaho

R. E. Field ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.

Karl A. Herrhammer ... Haskins & Sells, Two Broadway, New York 4, N. Y.

Thomas G. Higgins ... Arthur Young & Co., 165 Broadway, New York, N. Y., 10006

A. Bruce Matthews ... Arthur Andersen & Co., 1700 Broadway, Denver 2, Colo.

Fred Rohn, Jr. ... Puder & Puder, 60 Park Place, Newark, N. J.

William H. Westphal ... A. M. Pullen & Co., P. O. Box 3327, Greensboro, N. C.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

INSURANCE TRUST

John B. Inglis, Chairman ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.

Charles A. Hoyler ... Hurdman and Cranstoun, 43 Broad St., New York 4, N. Y.

Harry F. Reiss, Jr. ... Ernst & Ernst, 120 Broadway, New York 5, N. Y.

Staff Assistant:

David H. Lanman, Jr. - Director, Professional
Relations

INTERNATIONAL RELATIONS

James J. Mahon, Jr., Chairman ... Lybrand, Ross Bros. &
Montgomery, Two Broadway, New York 4, N. Y.
Donald J. Bevis ... Touche, Ross, Bailey & Smart, 80 Pine
St., New York, N. Y., 10005
J. P. Cummings ... Peat, Marwick, Mitchell & Co., 70 Pine
St., New York, N. Y., 10005
William S. Kanaga ... Arthur Young & Co., 165 Broadway, New
York 6, N. Y.
R. L. Lutz ... Ernst & Ernst, 120 Broadway, New York 5, N. Y.
Robert May ... Arthur Andersen & Co., 80 Pine St., New York,
N. Y., 10005
Andrew Petersen ... Charles F. Rittenhouse & Co., 80 Federal
St., Boston, Mass., 02110
J. S. Seidman ... Seidman & Seidman, 80 Broad St., New York
4, N. Y.
Harry Sonkin ... Alexander Grant & Co., 526 Maxwell Ave.,
Cincinnati 19, Ohio
Theodore L. Wilkinson ... Price Waterhouse & Co., 60 Broad
St., New York, N. Y., 10004
J. Harry Williams ... Haskins & Sells ... Two Broadway, New
York 4, N. Y.

Staff Assistant:

David H. Lanman, Jr. - Director, Professional
Relations

RELATIONS WITH THE INTERSTATE COMMERCE COMMISSION

Walter E. Hanson, Chairman ... Peat, Marwick, Mitchell & Co.,
70 Pine St., New York 5, N. Y.
W. R. Blew ... Ernst & Ernst, 231 South LaSalle St., Room 2020,
Chicago 4, Ill.
Donald J. Fennelly ... Arthur Young & Co., 165 Broadway, New
York 6, N. Y.
Howard D. Murphy ... Price Waterhouse & Co., 3100 Prudential Plaza,
Chicago, Ill., 60601
Russell D. Tipton ... Haskins & Sells, Two Broadway, New York
4, N. Y.

Staff Assistant:

Philip B. Chenok - Manager, Special Technical
Committee Service

INVESTMENTSFor Three Years

T. Coleman Andrews ... Fidelity Bankers Life Insurance Co.,
P. O. Box 2368, 5001 West Broad St., Richmond 18, Va.

For Two Years

Donald Arthur, Jr. ... Hayden, Stone & Co., Incorporated, 25
Broad St., New York 4, N. Y.

For One Year

Gordon M. Hill, Chairman ... Haskins & Sells, Two Broadway,
New York 4, N. Y.

Staff Assistants:

John L. Carey - Executive Director
George Taylor, CPA - Controller

INVESTMENT COMPANIES (ad hoc)

Arthur Bettauer, Chairman ... Price Waterhouse & Co., 60 Broad
St., New York 4, N. Y.
William B. Downes ... Tait, Weller & Baker, 1528 Walnut St.,
Philadelphia, Pa., 19102
Howard E. Hansen ... Peat, Marwick, Mitchell & Co., 200 Berkeley
St., Boston 16, Mass.
Robert M. Leng ... Lybrand, Ross Bros. & Montgomery, Two Broad-
way, New York 4, N. Y.
William K. Meahl ... Meahl, McNamara & Co., 111 Devonshire St.,
Boston 9, Mass.
George E. Niven ... G. E. Niven & Co., 347 Madison Ave., New
York 17, N. Y.
Otto J. Sonnenberg ... John F. Forbes & Company, 510 Crocker
Bldg., San Francisco 4, Calif.
Karl R. Zimmerman ... Haskins & Sells, Two Broadway, New York
4, N. Y.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

LONG-RANGE OBJECTIVES

Robert M. Trueblood, Chairman ... Touche, Ross, Bailey & Smart,
208 South LaSalle St., Chicago 4, Ill.

Norton M. Bedford ... University of Illinois, 124 David Kinley Hall, Urbana, Ill.
 Malcolm M. Devore ... Haskins & Sells, Two Broadway, New York 4, N. Y.
 David F. Linowes ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.

Staff Assistant:

John L. Carey - Executive Director

MANAGEMENT OF AN ACCOUNTING PRACTICE

Leslie A. Heath, Chairman ... Own Account, Johnston Bldg., Charlotte 2, N. C.
 Howard Busby ... Howard L. Busby & Co., 2719 McKinney Ave., Dallas, Texas, 75204
 Jack C. Ellis ... Morgan, Ellis & Co., 400 Central National Bank Bldg., Peoria, Ill., 61602
 Robert Ellyson ... Ring, Mahoney & Arner, Broward National Bank Bldg., Fort Lauderdale, Fla., 33301
 A. Barden Finch, Jr. ... Farquhar & Heimbucher, 1500 Mills Tower, San Francisco 4, Calif.
 Gordon Ford ... Yeager, Ford & Warren, Kentucky Home Life Bldg., Louisville 2, Ky.
 Edward Fylstra ... Clyde A. Zukswert & Co., 24 Commerce St., Newark 2, N. J.
 David Goldberg ... Zeman, Tuller, Boyer & Goldberg, 7833 Sunset Blvd., Los Angeles 46, Calif., 90046
 Robert Hanson ... Ira N. Frisbee & Co., 9601 Wilshire Blvd., Beverly Hills, Calif.
 John W. LaFrance ... LaFrance, Walker, Jackley & Saville, 2313 Madison Ave., Toledo 2, Ohio
 Marcel Learned ... Ernst & Ernst, 260 Sonna Bldg., P. O. Box 1638, Boise, Idaho, 83701
 George L. McQuistion ... Own Account, P. O. Box 1438, Coolidge, Ariz.
 William R. Mette, Jr. ... Alexander Grant & Co., One North La Salle St., Chicago 2, Ill.
 J. Franklin Norcross ... Lybrand, Ross Bros. & Montgomery, 293 Bridge St., Springfield, Mass., 01103
 William A. Old ... Own Account, 106 West Olney Rd., Norfolk 10, Va.
 Gordon J. Raab ... Raab, Roush & Gaymon, 505 Consolidated Royalty Bldg., Casper, Wyo.
 Bert Rush ... Arthur Young & Co., 2109 Bank of the Southwest Bldg., Houston, Texas, 77002
 Herbert G. Whiting ... Peat, Marwick, Mitchell & Co., 22 East 40th St., New York, N. Y., 10016

Staff Assistant:

Richard A. Nest, CPA - Assistant Director of Technical Services

MANAGEMENT SERVICES

Herman C. Heiser, Chairman ... Lybrand, Ross Bros. & Montgomery,
Two Broadway, New York 4, N. Y.

Peter Arnstein ... John F. Forbes & Co., 510 Crocker Bldg., San
Francisco, Calif., 94104

William E. Arnstein ... S. D. Leidesdorf & Co., 125 Park Ave.,
New York 17, N. Y.

B. J. Belda ... Ernst & Ernst, 1356 Union Commerce Bldg.,
Cleveland 14, Ohio

Robert Beyer ... Touche, Ross, Bailey & Smart, P. O. Box 441,
Wall Street Station, New York 5, N. Y.

Edwin T. Boyle ... Own Account, 113 Johnson Ave., Hackensack, N. J.

C. C. Crumley ... Arthur Young & Co., 165 Broadway, New York 6,
N. Y.

Arthur E. Fox ... Own Account, 245 Southeast First St., Miami
32, Fla.

Jordan L. Golding ... Golding, Golding & Co., 18 Tremont St.,
Boston 8, Mass.

Clifford Graese ... Peat, Marwick, Mitchell & Co., 70 Pine St.,
New York 5, N. Y.

Samuel Horovitz ... Cohen & Horovitz, Berger Bldg., Pittsburgh
19, Pa.

Irving Kellogg ... Kellogg & Andelson, Suite 210 - 292 South La
Cienega Blvd., Beverly Hills, Calif.

Gordon L. Murray ... Haskins & Sells, Two Broadway, New York
4, N. Y.

Wallace E. Olson ... Alexander Grant & Co., One North LaSalle St.,
Chicago 2, Ill., 60602

Louis P. Tanner ... Harcourt, Tanner & McEwen, 830 American
National Bank Bldg., Denver 2, Colo.

Arthur B. Toan, Jr. ... Price Waterhouse & Co., 60 Broad St.,
New York 4, N. Y.

H. G. Trentin ... Arthur Andersen & Co., 80 Pine St., New York
5, N. Y.

Warren H. White ... Witschey, Harman & White, P. O. Box 129,
Charleston, W. Va., 25301

Staff Assistant:

Henry De Vos, CPA - Manager, Management Services

CONSULTING EDITORS FOR MANAGEMENT SERVICES

William E. Arnstein ... S. D. Leidesdorf & Co., 125 Park Ave.,
New York 17, N. Y.

Kenneth S. Axelson ... J. C. Penney & Co., 330 West 34th St.,
New York 1, N. Y.

Robert Beyer ... Touche, Ross, Bailey & Smart, 80 Pine St.,
New York 5, N. Y.

Gerald R. Broucek ... Ring, Mahony & Arner, 602 Broward National
Bank, Fort Lauderdale, Fla.

C. C. Crumley ... Arthur Young & Co., 165 Broadway, New York
6, N. Y.

E. Joe DeMaris ... University of Illinois, Dept. Indust. Adm. -
College of Commerce and Bus. Adm. - 317B, Urbana, Ill.

Norman J. Elliott ... Anchin, Block & Anchin, 270 Madison Ave.,
New York 16, N. Y.
Arthur E. Fox ... Own Account, 245 Southeast First St., Miami
32, Fla.
Clifford Graese ... Peat, Marwick, Mitchell & Co., 70 Pine
St., New York, N. Y., 10005
Charles T. Horngren ... University of Chicago, Graduate School
of Business, Chicago, Ill., 60637
Irving Kellogg ... Kellogg & Andelson, Suite 210 - 292 South
La Cinega Blvd., Beverly Hills, Calif.
H. T. McAnly ... Ernst & Ernst, 1356 Union Commerce Bldg.,
Cleveland 14, Ohio
Gordon L. Murray ... Haskins & Sells, Two Broadway, New York
4, N. Y.
George S. Olive, Jr. ... Geo. S. Olive & Co., 120 East Market
St., 10th Floor, Indianapolis 4, Ind.
Richard K. Puder ... IBM Corporation, 555 Madison Ave., 3rd
Floor, New York 22, N. Y.
Arthur B. Toan, Jr. ... Price Waterhouse & Co., 60 Broad St.,
New York 4, N. Y.
H. G. Trentin ... Arthur Andersen & Co., 80 Pine St., New
York, N. Y., 10005
Richard Vancil ... Harvard University, Graduate School of Busi-
ness Adm., Soldiers Field, Boston 63, Mass.
Roger A. Yoder ... Detroit Steel Corp., Box 7508, Detroit 9,
Mich., 48209

Staff Assistant:

Robert M. Smith - Editor

MEMBERSHIP RELATIONS

J. P. Goedert, Chairman ... Alexander Grant & Co., One North
LaSalle St., Chicago 2, Ill.
R. L. Barnes ... Hall & Fisher, 951 Florida National Bank Bldg.,
Jacksonville 2, Fla.
Albert B. Carson ... University of California at Los Angeles,
Graduate School of Business Adm., Los Angeles 24, Calif.
Douglas G. Cochrane ... Haskins & Sells, Two Broadway, New
York 4, N. Y.
James Dallas ... Dallas, Merchant and Taylor, 1503 Union Ave.,
Memphis, Tenn., 38104
Joseph B. Dresselhaus ... Philip G. Johnson & Co., 1224 Sharp
Bldg., Lincoln 8, Nebr.
Samuel J. Duboff ... S. D. Leidesdorf & Co., 125 Park Ave.,
New York 17, N. Y.
Harlan W. Peterson ... Harlan W. Peterson & Co., P. O. Box
698, 24 Southwest 5th Ave., Aberdeen, S. D., 57401
Marvin L. Stone ... Stone, Gray & Co., 101 South Madison St.,
Denver 9, Colo.

Staff Assistant:

David H. Lanman, Jr. - Director, Professional
Relations

NATIONAL DEFENSE

Horace G. Barden, Chairman ... Ernst & Ernst, 231 South La Salle St., Chicago 4, Ill.
 Richard J. Boland ... Arthur Andersen & Co., 1717 East 9th St., Cleveland 14, Ohio
 Saul Braverman ... Bernard, Block & Co., 465 South Beverly Dr., Beverly Hills, Calif.
 Robert Caldwell ... Haskins & Sells, 1200 Land Title Bldg., Philadelphia 10, Pa.
 Gordon F. Gardner ... Price Waterhouse & Co., 60 Broad St., New York, N. Y., 10004
 William J. Mayhugh ... Arthur Young & Co., 615 South Flower St., Los Angeles, Calif., 90017
 R. G. Palmer ... Palmer and Company, 6 East 45th St., New York 17, N. Y.
 Paul M. Trueger ... Own Account, 170 Broadway, New York 38, N. Y.
 Edwin H. Wagner, Jr. ... Touche, Ross, Bailey & Smart, 1873 Railway Exchange Bldg., St. Louis, Mo., 63101
 Paul M. Whitman ... Lybrand, Ross Bros. & Montgomery, 1030 Petroleum Club Bldg., Denver 2, Colo.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

NOMINATIONS

Robert E. Witschey, Temporary Chairman ... Witschey, Harman & White, P. O. Box 129, Charleston, W. Va., 25301
 J. Carlton Updike ... Wolf & Co., 815 Forst National Bldg., Oklahoma City 2, Okla.
 Durwood L. Alkire ... Touche, Ross, Bailey & Smart, 610 Washington Bldg., Seattle 1, Wash.
 Thomas G. Higgins ... Arthur Young & Co., 165 Broadway, New York 6, N. Y.
 James E. Thayer ... Thayer, Kleines & Co., 1406 First National Tower, Akron 8, Ohio
 James B. Willing ... Patterson, Teele & Dennis, 201 Devonshire St., Boston 10, Mass.
 W. Charles Woodard ... Sproles, Woodard, Laverty & Ray, 505 Fort Worth National Bank Bldg., Fort Worth 2, Texas

Staff Assistants:

John L. Carey - Executive Director
 David H. Lanman, Jr. - Director, Professional
 Relations

RELATIONS WITH NON-PROFIT ORGANIZATIONS

S. Edward Tomaso, Chairman ... Lewis & Tomaso, 1709 West Eighth St., Los Angeles 17, Calif.
 Robert L. Adam ... Baker & Adam, 465 Congress St., Portland, Maine
 Wayne J. Albers ... Ernst & Ernst, 1356 Union Commerce Bldg., Cleveland 14, Ohio
 Raymond P. Bloom ... Touche, Ross, Bailey & Smart, 208 South LaSalle St., Chicago, Ill., 60604
 Robert L. Dickens ... Duke University, Dept. of Economics & Business Adm., Durham, N. C., 27706
 Jacob Goodstein ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 Arthur G. Hendricks ... Hendricks & Darst, 1246 Commonwealth Bldg., Louisville 2, Ky.
 F. M. Henning ... Main, Lafrentz & Co., 510 South Spring St., Los Angeles, Calif., 90013
 Jerry B. Klein ... B. Bernard Greidinger & Co., 1441 Broadway, New York 18, N. Y.
 Joseph A. Loewenstein ... Loeb & Troper, 501 Fifth Ave., New York 18, N. Y.
 William J. Mueller ... Arthur Andersen & Co., 120 South LaSalle St., Chicago 3, Ill.
 Robert W. Williams ... Price Waterhouse & Co., 123 South Broad St., Philadelphia, Pa. 19109

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
 Committee Service

PRACTICE REVIEW COMMITTEE

Emmett S. Harrington, Chairman ... Haskins & Sells, Two Broadway, New York 4, N. Y.
 Donald J. Bevis ... Touche, Ross, Bailey & Smart, 80 Pine St., New York, N. Y., 10005
 Frank S. Calkins ... Leach, Calkins & Scott, P. O. Box 1338, Richmond 10, Va.
 Philip L. Defliese ... Lybrand, Ross Bros. & Montgomery, Two Broadway, New York 4, N. Y.

Keith W. Dunn ... McGladrey, Hansen, Dunn & Co., 826 Merchants
National Bank Bldg., Cedar Rapids, Iowa. (Winter mailing
address: 2838 Northeast 28th St., Fort Lauderdale, Fla.)
Le Verne W. Garcia ... Garcia & Erwin, 608 Financial Center
Bldg., Oakland 12, Calif.
Ralph E. Kent ... Arthur Young & Co., 165 Broadway, New York
6, N. Y.
John K. McClare ... S. D. Leidesdorf & Co., 125 Park Ave., New
York 17, N. Y.
Russell H. Morrison ... Arthur Andersen & Co., 120 South La
Salle St., Chicago 3, Ill., 60603

Staff Assistant:

Richard A. Nest, CPA - Assistant Director of
Technical Services

PROFESSIONAL DEVELOPMENT BOARD

For Five Years

Gordon Ford ... Yeager, Ford & Warren, Kentucky Home Life Bldg.,
Louisville 2, Ky.

For Four Years

Homer L. Luther, Chairman ... Haskins & Sells, 1810 Bank of the
Southwest Bldg., Houston 2, Texas

For Three Years

Richard S. Claire ... Arthur Andersen & Co., 120 South LaSalle
St., Chicago 3, Ill.

For Two Years

Charles Gaa ... Michigan State University, College of Business
& Public Service, East Lansing, Mich.

For One Year

Everett J. Penny ... Ernst & Ernst, 188 East Post Rd., White
Plains, N. Y.

Staff Assistant:

Louis W. Matusiak, CPA - Director, Professional
Development

RELATIONS WITH PUBLIC ACCOUNTANTS

Edwin W. Norberg, Chairman ... Lybrand, Ross Bros. & Montgomery,
Rand Tower, Minneapolis 2, Minn.
George H. Hansen ... McGladrey, Hansen, Dunn & Co., 908 Daven-
port Bank Bldg., Davenport, Iowa, 52801
R. E. Lindquist ... Lindquist, von Husen & Joyce, 332 Pine St.,
San Francisco 4, Calif.
David S. Pattullo ... Pattullo & Gleason, 1014 Public Service
Bldg., Portland 4, Ore.
Leonard Price ... Klein, Hinds & Finke, 60 East 42nd St.,
New York 17, N. Y.

Staff Assistants:

John L. Carey - Executive Director
William O. Doherty - Manager, Ethics and Legislation

COMMITTEE TO REVIEW REA BULLETINS (ad hoc)

Frank L. Wilcox, Chairman ... Wilcox, Pattillo & Co., 903 Liberty
Bldg., Waco, Texas
Jamie L. Anderson ... A. C. Upleger & Co., P. O. Box 723,
Waco, Texas
Villiers R. Gerd ... Peat, Marwick, Mitchell & Co., 600 Kiewit
Plaza, Omaha 31, Neb.
Alfred R. Nelson ... Arthur Andersen & Co., 1320 Northwestern Bank
Bldg., Minneapolis, Minn., 55402

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

RETIREMENT COMMITTEE

Ira A. Schur, Chairman ... S. D. Leidesdorf & Co., 125 Park
Ave., New York 17, N. Y.
N. A. Leitner ... Price Waterhouse & Co., 744 Broad St.,
Newark 2, N. J.
Charles S. Rockey ... Haskins & Sells, 1200 Land Title Bldg.,
Philadelphia 10, Pa.

Staff Assistant:

John Lawler - Deputy Executive Director

RELATIONS WITH SECURITIES AND EXCHANGE COMMISSION AND STOCK EXCHANGES

Frank T. Weston, Chairman ... Arthur Young & Co., 165 Broadway,
New York 6, N. Y.
John C. Biegler ... Price Waterhouse & Co., 60 Broad St., New
York 4, N. Y.
Albert J. Bows, Jr. ... Arthur Andersen & Co., 34 Peachtree St.,
Northwest, Atlanta 3, Ga.
Edwin Heft ... Touche, Ross, Bailey & Smart, 80 Pine St., New
York 5, N. Y.
Alvin R. Jennings ... Lybrand, Ross Bros. & Montgomery, Two Broad-
way, New York 4, N. Y.
John R. Ring ... Ring, Mahony & Arner, 1205-22 First National
Bank Bldg., Miami 32, Fla.
Charles F. Toewe ... Main, Lafrentz & Co., 1313 Packard Bldg.,
Philadelphia, Pa., 19102

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

SMALL BUSINESS

E. C. Leonard, Jr., Chairman ... W. O. Ligon & Co., National Bank
of Tulsa, Tulsa, Okla.
William D. Barth ... Arthur Andersen & Co., 120 South LaSalle St.,
Chicago 3, Ill.
Arthur L. Breakstone ... Breakstone, Lavenhal & Co., 520 West-
field Ave., Elizabeth, N. J.
John J. Brett ... Main, Lafrentz & Co., 510 South Spring St., Los
Angeles 13, Calif.
Byron G. Bronstad ... Brown, Bronstad & Habenicht, 207-11 Pioneer
Bldg., Kilgore, Texas, 75662
Samuel K. Chortek ... S. K. Chortek & Co., 152 West Wisconsin
Ave., Milwaukee, Wisc., 53203
Raymond A. Crovatto ... Peat, Marwick, Mitchell & Co., 535
Gravier St., New Orleans 12, La.
James L. Dent, Jr. ... Dent & Co., 504 Brown-Marx Bldg., Birming-
ham, Ala., 35203
Samuel A. Derieux ... Derieux & Watson, 613 Mutual Bldg., Rich-
mond 19, Va.
Russell B. Driver ... Driver & Hillman, 408 Professional Bldg.,
Bristol, Tenn., 37620
George E. Greene ... Own Account, 77 A St., Northeast, Linton,
Ind.
Frank B. Hill, Jr. ... Hill & Flurry, 627 Bell Bldg., Montgomery
4, Ala.
Irving E. Lasky ... Own Account, 205 Church St., New Haven 10,
Conn.
Max Myers ... Myers, Scarbrough & Baker, 117 West 4th St.,
Joplin, Mo.
William W. Nuernberg ... Bachrach, Sanderbeck & Co., 2316 Farmers
Bank Bldg., Pittsburgh 22, Pa.

Almon R. Page, Jr. ... Stevens, Macdonald & Page, 562 Congress St., Portland, Maine
 Manis G. Roush ... Own Account, 217 Fratt Bldg., Billings, Mont., 59101
 Edward T. Shea ... Kennedy & Coe, Box 806, Salina, Kan.
 William T. Troupe ... Troupe, Kehoe, Whiteaker & Kent, 309 Security Bank Bldg., Kansas City 1, Kan.
 George H. Webb, Jr. ... Webb & Webb, 1255 Post St., Suite 405 San Francisco 9, Calif.
 H. C. Wessel ... Ernst & Ernst, 2413 Fidelity-Phila. Trust Bldg., Philadelphia 9, Pa.

Staff Assistant:

Roderic A. Parnell - Manager, State Society Relations

COMMITTEE TO PROMOTE GREATER UNIFORMITY IN LEGISLATIVE AND OTHER STANDARDS GOVERNING THE PRACTICE OF ACCOUNTING (ad hoc)

Marvin L. Stone, Chairman ... Stone, Gray & Co., 101 South Madison St., Denver 9, Colo.
 Donald J. Bevis ... Touche, Ross, Bailey & Smart, 80 Pine St., New York, N. Y., 10005
 J. T. Koelling ... Bonicamp, Koelling & Smith, Union Center Bldg., Wichita, Kan.

Staff Assistant:

John L. Carey - Executive Director

STATE LEGISLATION

William P. Hutchison, Chairman ... Peat, Marwick, Mitchell & Co., 1010 Standard Plaza, Portland 4, Ore.
 Quentin H. Covert ... Covert, Walker, Bagley & Co., 615 Merchants Bank Bldg., Indianapolis 4, Ind.
 Vincent K. Derscheid ... Schumaker, Haass, Derscheid & Co., 309 East Washington St., Appleton, Wisc.
 R. Braxton Hill, Jr. ... Waller & Woodhouse, 627 Wainwright Bldg., Norfolk 10, Va.
 George D. McCarthy ... Price Waterhouse & Co., 744 Broad St., Newark 2, N. J.
 Lawrence J. Scully ... Touche, Ross, Bailey & Smart, 1807 Fidelity-Phila. Trust Bldg., Philadelphia, Pa., 19109
 George W. Sinderson ... Sinderson, Henning & Mueller, 475 New Brotherhood Bldg., Kansas City, Kan.

Kenneth L. Thompson ... Lybrand, Ross Bros. & Montgomery, 1330 Broadway, Oakland 12, Calif.

Staff Assistant:

William O. Doherty - Manager, Ethics and Legislation

RELATIONS WITH STATE SOCIETIES

Milton E. Mandel, Chairman ... Milton E. Mandel & Co., 75 Montgomery St., Jersey City 2, N. J.
 Maurice J. Dahlem ... Price Waterhouse & Co., 530 West Sixth St., Los Angeles 14, Calif.
 Willard H. Erwin, Jr. ... Fitzhugh, Erwin, McKee & Hickman, 500 Kanawha Banking & Trust Bldg., Charleston, W. Va., 25301
 William A. Fleet ... Fleet & Moody, 1345 First Ave. South, Minneapolis 3, Minn.
 Dewey W. Frame ... Frame & Whiting, P. O. Box 557, Yakima, Wash.
 Howard Kast ... Haskins & Sells, 818 17th St., Denver 2, Colo.
 Charles H. McAdams ... John C. Muse & Co., 130 North Steele St., P. O. Box 70, Sanford, N. C.
 A. G. Munoz ... Munoz & Garcia-Moreno, P. O. Box 1207, San Juan 1, P. R.
 W. L. Norton ... Peat, Marwick, Mitchell & Co., Box 690, Jackson, Miss.
 Lloyd O. Parker ... Dennis, Parker & Schmich, 2727 North Central Ave., Phoenix 4, Ariz.
 W. Theron Roberts ... Roberts, Cherry & Co., 919 Market St., Shreveport, La., 71101

Staff Assistant:

Roderic A. Parnell - Manager, State Society Relations

STATISTICAL SAMPLING

Kenneth W. Stringer, Chairman ... Haskins & Sells, Two Broadway, New York 4, N. Y.
 R. Gene Brown ... Stanford University, Graduate School of Business, Stanford, Calif.
 Harold Cohan ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 H. Justin Davidson ... Touche, Ross, Bailey & Smart, 208 South LaSalle St., Chicago 4, Ill.
 Marvin M. Deupree ... Arthur Andersen & Co., 80 Pine St., New York 5, N. Y.
 Robert G. Ettelson ... Arthur Young & Co., 111 West Monroe St., Suite 2000, Chicago 3, Ill.
 J. Robert Malone ... Peat, Marwick, Mitchell & Co., 400 Midtown Tower, Rochester, N. Y., 14604

William Piercy ... Main, Lafrentz & Co., 1313 Packard Bldg.,
Philadelphia, Pa., 19102
Marvin Tummins ... McIntire School of Commerce, University of
Virginia, Rouss Hall, Charlottesville, Va.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

TRIAL BOARD

For Three Years

L. H. Penney, Chairman ... L. H. Penney & Co., 1668 Russ Bldg.,
San Francisco 4, Calif.
Rudolf Bauhof ... Ernst & Ernst, 1356 Union Commerce Bldg.,
Cleveland 14, Ohio
Myron E. Guill ... Guill, Blankenbaker & Co., 259 South Los
Robles Ave., Pasadena, Calif.
Glenn Ingram ... Glenn Ingram & Company, 111 West Jackson Blvd.,
Chicago 4, Ill.
J. Earl Pedelahore ... J. Earl Pedelahore & Co., 1136 National
Bank of Commerce Bldg., New Orleans 12, La.
George W. Pierce ... Arthur Andersen & Co., 294 Washington St.,
Boston 8, Mass.
Elorion Plante ... Plante & Moran, 3700 Penobscot Bldg.,
Detroit 26, Mich.

For Two Years

Thomas H. Carroll ... Peat, Marwick, Mitchell & Co., 1500
Walnut St., Philadelphia 2, Pa.
William S. Deeming ... Lybrand, Ross Bros. & Montgomery, Board
of Trade Bldg., Chicago 4, Ill.
Harry I. Grossman ... Altschuler, Melvoin & Glasser, 110 South
Dearborn St., Chicago, Ill., 60603
Thomas G. Higgins ... Arthur Young & Co., 165 Broadway, New
York 6, N. Y.
Louis M. Kessler ... Alexander Grant & Co., 2100 Fidelity
Union Tower, Dallas 1, Texas
J. S. Seidman ... Seidman & Seidman, 80 Broad St., New York
4, N. Y.
William H. Westphal ... A. M. Pullen & Co., Drawer G-2,
Greensboro, N. C.

For One Year

J. T. Koelling ... Bonicamp, Koelling & Smith, Union
Center Bldg., Wichita, Kan.

David F. Linowes ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 Fred M. Oliver ... Haskins & Sells, 624 Kearns Bldg., Salt Lake City 1, Utah
 O. Kenneth Pryor ... Price Waterhouse & Co., 60 Broad St., New York 4, N. Y.
 Robert W. Ruggles ... Ira N. Frisbee & Co., 9601 Wilshire Blvd., Beverly Hills, Calif.
 William W. Werntz ... Touche, Ross, Bailey & Smart, 80 Pine St., New York, N. Y., 10005
 James B. Willing ... Patterson, Teele & Dennis, 201 Devonshire St., Boston 10, Mass.

Staff Assistant:

William O. Doherty - Secretary of the Trial Board

DELEGATES TO THE UNITED STATES CHAMBER OF COMMERCE

John St. C. Werth, Chairman ... S. D. Leidesdorf & Co., 125 Park Ave., New York 17, N. Y.
 John A. Beard, Sr. ... John A. Beard & Company, 632 Washington St., Reading, Pa.
 Harold J. Bobys ... Bobys, Switkes, Noble & Brotman, Executive Building, Washington 5, D. C.
 Millard T. Charlton ... Millard T. Charlton & Co., 1111 E St., Northwest, Washington 4, D. C.
 R. Carl Counts ... Dent K. Burk Associates, P. O. Box 629, Kingsport, Tenn.
 Frank Higdon ... Own Account, 815 King St., Alexandria, Va.
 Louis Judges ... Stegman & Co., 1209 Mercantile Trust Bldg., Baltimore 2, Md.
 Joseph G. Motyka ... Own Account, Suite 217, Southern Bldg., Washington 5, D. C.
 George Nohe ... Beech-Nut Life Savers Inc., 477 Madison Ave., New York 22, N. Y.
 Arthur D. Shands ... Shands and Donahue, P. O. Box 834, Richmond 7, Va.

Staff Assistant:

Lyman L. Bryan - Director, Washington Office

RELATIONS WITH UNIVERSITIES

Harry C. Zug, Chairman ... Lybrand, Ross Bros. & Montgomery, 2101 Packard Bldg., Philadelphia 2, Pa.
 Wilton T. Anderson ... Oklahoma State University, College of Business, Stillwater, Okla., 74075
 James O. Ash ... Hawkins, Ash, Baptie & Company, 206 First National Bank Bldg., LaCrosse, Wisc.

Winston Brooke ... Brooke, Morgan & Co., 118 East 13th St.,
Anniston, Ala., 36201
 Neil Churchill ... Carnegie Institute of Technology, G.S.I.A.,
Pittsburgh 13, Pa., 15213
 Carson Cox ... Alexander Grant & Co., One North LaSalle St.,
Chicago 2, Ill.
 Donald H. Cramer ... Touche, Ross, Bailey & Smart, 80 Pine
St., New York, N. Y., 10005
 Sidney Davidson ... University of Chicago, Institute of Pro-
fessional Accounting, Graduate School of Business,
Chicago 37, Ill.
 George H. Hansen ... McGladrey, Hansen, Dunn & Co., 908 Daven-
port Bank Bldg., Davenport, Iowa, 52801
 Leo Herbert ... U. S. General Accounting Office, 441 G. St.,
Northwest, Washington 25, D. C.
 Charles Johnson ... University of Oregon, College of Liberal
Arts, Eugene, Ore.
 Mark D. Littler ... Arthur Andersen & Co., 2646 Penobscot Bldg.,
Detroit, Mich., 48226
 Oswald Nielsen ... Stanford University, Graduate School of
Business, Stanford, Calif.
 Garland C. Owens ... Columbia University, Graduate School of
Business, 116th St. & Broadway, New York 27, N. Y.
 C. Aubrey Smith ... The University of Texas, B.E.O. Bldg.
312, Austin 12, Texas
 Robert L. Steele ... Haskins & Sells, Two Broadway, New York
4, N. Y.
 David W. Thompson ... Peat, Marwick, Mitchell & Co., 70 Pine
St., New York, N. Y., 10005
 Harold J. Wolosin ... Price Waterhouse & Co., 60 Broad St.,
New York 4, N. Y.
 Richard S. Woods ... University of Pennsylvania, Accounting
Dept., Dietrick Hall - W-287, 37th & Locust St., Phila-
delphia 4, Pa.

Staff Assistant:

Edward S. Lynn, CPA - Director, Education Division

REVISION OF FORM X-17A-5 (ad hoc)

William S. Niven, Chairman ... Peat, Marwick, Mitchell & Co.,
70 Pine St., New York 5, N. Y.
 John J. Catterall ... Arthur Young & Co., 165 Broadway, New
York 6, N. Y.
 John J. Mulcare ... Lybrand, Ross Bros. & Montgomery, Two
Broadway, New York 4, N. Y.

Philip M. Neagle ... White, Weld & Co., 20 Broad St., New York
5, N. Y.

Carl L. Sturgis ... Haskins & Sells, Two Broadway, New York 4, N.Y.

Staff Assistant:

Philip B. Chenok, CPA - Manager, Special Technical
Committee Service

STATE SOCIETIES OF CPAs

Alabama Society of CPAs

David E. Young, Executive Secretary ... P. O. Box 2765,
Montgomery, Ala.

Alaska Society of CPAs

Howard C. McMahon, CPA, Secretary-Treasurer ... 736 G St.,
Anchorage, Alaska

Arizona Society of CPAs

Fred A. Cutler, Executive Director ... 3130 North Third
Ave., Suite 201, Phoenix, Ariz., 85013

Arkansas Society of CPAs

Mrs. Dorothy Orsini, Administrative Assistant ... 314 West
Markham St., Little Rock, Ark., 72201

California Society of CPAs

Arthur M. Sargent, Executive Director ... 681 Market St.,
San Francisco 5, Calif.

Colorado Society of CPAs

Gordon H. Scheer, Executive Director ... 1550 Lincoln St.,
Suite 203, Denver, Colo.

Connecticut Society of CPAs

Stephen K. Small, Executive Director ... 50 Farmington Ave.,
Hartford 5, Conn.

Delaware Society of CPAs

M. Channing Wagner, Executive Secretary ... P. O. Box 1974,
Wilmington 99, Del.

District of Columbia Institute of CPAs

Miss Ernestine Hines, Assistant Secretary ... 710 Pennsylvania
Bldg., Washington 4, D. C.

Florida Institute of CPAs

Clifford C. Beasley, Managing Director ... Box 14287, Univer-
sity Station, Gainesville, Fla., 32603

Georgia Society of CPAs

Quimby McCaskill, Executive Director ... 1524 William-Oliver
Bldg., Atlanta 3, Ga.

Hawaii Society of CPAs

Edward L. Carey, CPA, Secretary ... 165 South King St.,
Honolulu, Hawaii

Idaho Society of CPAs

Mrs. Ona Daley, Executive Secretary ... 3624 Bonnie Lane,
Boise, Idaho

Illinois Society of CPAs

Miss Jeannette M. Cochrane, Executive Director ... 208 South LaSalle St., Chicago 4, Ill.

Indiana Association of CPAs

Jack E. Noble, Executive Director ... Merchants Bank Bldg., Indianapolis 4, Ind.

Iowa Society of CPAs

Mrs. K. L. Crittenden, Executive Secretary ... 627 Insurance Exchange Bldg., Des Moines, Iowa - 50309

Kansas Society of CPAs

W. Keith Weltmer, Executive Secretary ... 311 Summerfield Hall, University of Kansas, Lawrence, Kan.

Kentucky Society of CPAs

William J. Caldwell, Jr., Executive Secretary ... 310 West Liberty St., Louisville 2, Ky.

Society of Louisiana CPAs

Mrs. Mary Atkinson, Administrative Secretary ... 212 Louisiana State Office Bldg., New Orleans 12, La.

Maine Society of Public Accountants

Owen C. Hall, CPA, Secretary ... R. 104 Revere St., Portland 5, Maine

Maryland Association of CPAs

Mrs. Zita T. Miller, Administrative Secretary ... 710-711 Keyser Bldg., Baltimore 2, Md.

Massachusetts Society of CPAs

Miss Agnes L. Bixby, Executive Secretary ... 44 School St., Boston, Mass. - 02108

Michigan Association of CPAs

William R. Ludwig, Executive Director ... 2119 Dime Bldg., Detroit, Mich. - 48226

Minnesota Society of CPAs

Miss Lillian K. Polzin, Executive Secretary ... Wesley Temple Bldg., Minneapolis 3, Minn.

Mississippi Society of CPAs

Donald Newton, Executive Secretary ... 515 First Federal Bldg., Jackson, Miss.

Missouri Society of CPAs

Mrs. Mary Mueller, Administrative Secretary ... Rm. 200-Monroe Bldg., 235 East High St., Jefferson City, Mo.

Montana Society of CPAs

Fred Henningsen, Executive Secretary ... 801 East Beckwith, Missoula, Mont.

Nebraska Society of CPAs

Arnold Magnuson, Executive Secretary ... 811 Mulder Drive,
Lincoln, Neb.

Nevada Society of CPAs

Robert C. Reed, CPA, Secretary-Treasurer ... P. O. Box 2070,
Las Vegas, Nev.

New Hampshire Society of CPAs

Leonard F. Clements, CPA, Secretary-Treasurer ... 875 Elm
St., Manchester, N. H.

New Jersey Society of CPAs

Herbert J. Rohrbach, Jr., Executive Director ... 744 Broad
St., Newark 2, N. J.

New Mexico Society of CPAs

Mrs. Jean Goldberg, Executive Secretary ... P. O. Box 261,
Albuquerque, N. M.

New York State Society of CPAs

Harold P. C. Howe, Executive Director ... 355 Lexington
Ave., New York 17, N. Y.

North Carolina Association of CPAs

Thomas C. Wagstaff, Executive Secretary ... P. O. Box 1247,
Chapel Hill, N. C.

North Dakota Society of CPAs

R. D. Koppenhaver, CPA, Secretary-Treasurer ... Box 8104,
University Station, Grand Forks, N. D.

Ohio Society of CPAs

Robert R. Bangham, Executive Secretary ... 79 East State
St., Columbus, Ohio - 43215

Oklahoma Society of CPAs

Mrs. Retha Duggan, Executive Secretary ... 506 Sequoyah Bldg.,
Oklahoma City 5, Okla.

Oregon Society of CPAs

Melvin R. Freeman, Executive Director ... Mohawk Bldg., South-
west, Morrison Ave. at 3rd, Portland 4, Ore.

Pennsylvania Institute of CPAs

F. Willard Heintzelman, CPA, Executive Director ... 1100 Lewis
Tower Bldg., Philadelphia 2, Pa.

Rhode Island Society of CPAs

Joseph B. Brown, CPA, Secretary ... 1738 Broad St., Cranston
5, R. I.

South Carolina Association of CPAs

Joseph E. Whitmire, CPA, Executive Secretary ... P. O. Box
671, Columbia, S. C.

South Dakota Society of CPAs

Harry E. Olson, CPA, Secretary-Treasurer ... University of
South Dakota, Vermillion, S. D.

Tennessee Society of CPAs

Axel W. Swang, CPA, Executive Secretary ... David Lipscomb
College, Box 747, Nashville 5, Tenn.

Texas Society of CPAs

Clifton W. Fichtner, Executive Director ... 510 Tower Petro-
leum Bldg., Dallas 1, Texas

Utah Association of CPAs

Cloyd E. Wangsgard, CPA, Executive Secretary ... 744 North-
crest Drive, Salt Lake City 3, Utah

Vermont Society of CPAs

La Forrest Thompson, CPA, Secretary-Treasurer ... 200 Main
St., Burlington, Vt.

Virginia Society of CPAs

Harris Mitchell, Executive Secretary ... P. O. Box 7236,
Richmond 21, Va.

Washington Society of CPAs

Russell A. Davis, Executive Director ... 1114 Northern Life
Tower, Seattle, Wash. - 98101

West Virginia Society of CPAs

Glenn W. Hall, CPA, Secretary-Treasurer ... Box 1236, Hunt-
ington 14, W. Va.

Wisconsin Society of CPAs

Joseph Sperstad, Executive Secretary ... 176 West Wisconsin
Ave., Rm. 1001, Milwaukee 3, Wisc.

Wyoming Society of CPAs

Dana E. Davis, CPA, Executive Secretary ... University Station,
Box 3643, Laramie, Wyo.

Instituto de Contadores Publicos Autorizados de Puerto Rico

Mrs. Isabel Miranda de Rivera, Executive Secretary ... P. O.
Box 9851, Santurce, P. R.

Virgin Islands Society of CPAs

Ezra A. Gomez, Secretary-Treasurer ... Dronnigens Gade No.
15, Charlotte Amalie, St. Thomas, V. I.